

## INTERNAL AUDITING

It is the policy of the College that internal auditing occur as deemed appropriate to ensure the integrity of its financial records.

See following page for procedure.

Adopted July 19, 1989  
Reformatted April 20, 2010

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The internal auditing function will normally be carried out by the Director of Finance; the College President, however, may designate another individual to perform this function from time to time.

Reports shall be prepared regarding the financial records/transactions which have been audited. Said reports shall be given to the department head, the Vice President for Administrative Services, and the College President for review.

Adopted July 19, 1989  
Reformatted February 2010