Overview

Columbia Gorge Community College is committed to maintaining a system of internal controls sufficient both to safeguard the College's assets and to assure that transactions are properly captured, summarized, categorized and reported.

Applicability

All college employees have a responsibility to properly procure and request payment using the RogueNet (Reimbursement and Purchasing/Authorization) system. Failure to follow procedures can result in termination.

Students are required to keep their accounts current. If student accounts maintain a financial hold past 30 days, accounts will be sent to a collection agency.

Administrative Rule Statement

Under the direction of the College president, per board policy, the chief financial officer (CFO) manages cash flows.

Following the College core values and mission statement, the business office demonstrates the potential to fulfill its mission, accomplish its core theme objectives, and achieve the intended outcomes of its programs and services by documenting the adequacy of its resources and capacity.

Through its governance and decision-making structures, the chief financial officer, president and Board of Education, review regularly, and revise, as necessary, policies and procedures that promote effective management and operation of cash flow.

Responsible for operations:

Chief Financial Officer

Columbia Gorge Community College is an equal opportunity educator and employer.
Fund and Cost Accountant
Accounting Specialist- Accounts Payable

Other Sections Specific to the Administrative Rule

Definitions

1. *Reimbursement and Purchasing System* - Module for all approved college-wide users to create and manage purchase orders and travel expenditures. Users have access to detailed and summary general ledger reports through this system.

2. *Authorization System* – Module to manage electronic approvals of purchase Orders and travel expenditures. All administrators, directors and coordinators approving expenditures are authorized users. At least two authorizations must be established for each fund or general fund cost center.

Interpretation of Administrative Rule

Chief Financial Officer

Cross Reference to Related Administrative Rules

- Annual Report
- Financial Reports and Statements
- Administration of College Funds
- Student Refunds

Further Information

Chief Financial Officer
(541) 506-6050

Strategic Direction

KFA 6: Finance

Appendix

1. *Rogue.net User’s Manual* – G:\SHARED\BUSOFC\Admin System
2. 708A.555 – ORS – Generally accepted accounting principles