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ADMINISTRATIVE RULE

Rule Number/Name:	060.005.000 - Audit
Responsible Department:	Business Office
Authority:	VP of Financial Services

Overview

Columbia Gorge Community College and the Board of Education provide an annual internal audit to ensure appropriate oversight and compliance with all legal and regulatory requirements and Board policies to maintain public confidence in the procedures and processes used by the College in all of its financial transactions and reporting.

Applicability

- Business Office staff
- Responsibility for the selection of both the independent auditor and the internal auditor shall rest with the Board of Education.

Administrative Rule Statement

An annual audit is performed each year by an independent auditor appointed by the Board. Copies of the annual reports are available from the Business Office or on the Columbia Gorge Community College (CGCC) [website](#).

The Board of Education will direct the preparation of an annual audit of the books and accounts of the district. The audit statements must be filed with the Business Office on or before December 31 of the year in which the audit is conducted.

Accountants employed under this section must be selected from the roster of authorized municipal accountants maintained by the Oregon Board of Accountancy under ORS 297.670. [1971 c.513 §51; 1987 c.159 §1].

Interpretation of Administrative Rule

Chief Financial Officer

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Columbia Gorge Community College is an equal opportunity educator and employer.



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Cross Reference to Related Administrative Rules

Oregon Revised Statute 341.70

http://arcweb.sos.state.or.us/pages/rules/oars_500/oar_589/589_002.html

Further Information

VP of Financial Services

(541) 506-6050

Strategic Direction