

BOARD POLICY Code: 6400 Adopted: 06/30/2019 Revised/Readopted:

6400 – Financial Audits

There shall be an annual outside audit of all funds, books, and accounts of Columbia Gorge Community College. The Vice President of Financial Services shall assure that an annual outside audit is completed, consistent with the requirements of Oregon Municipal Audit Law. The President shall recommend a certified public accountancy firm to the Board of Education with which to contract for the annual audit.

Legal Reference(s):

- 1. ORS 297.425 and 341.709
- 2. NWCCU Standard 2.F.7