

Title: Audit	Number: 7.4	Page 1 of 1
	Related Procedure? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
Legal Citation (if Applicable)	Board Approval/Revision: 19 February 2014	

The Board is responsible for hiring an external audit firm to annually perform an audit of the College's records in accordance with applicable state laws.

The Board shall appoint an Audit Committee, composed of designated members of the Board. The Audit Committee is charged with developing and monitoring the audit process of the Board and shall recommend audit policies and procedures to the Board for its review and consideration.

The College President may not contract with the Board's audit firm for other non-audit financial services unless approved by the Board's Audit Committee.

The Board requires a review of auditors every five years to ensure auditor independence.