

BOARD POLICY

WESTERN IOWA TECH COMMUNITY COLLEGE

Series Number 705.4

Title Reports

Audits

To review the funds and accounts of the College, the Board shall employ an auditor to perform an annual audit of the College's financial affairs. When the College selects an auditor from time to time, a request for proposal procedure shall be used. The annual audit reports shall remain on file in the administrative office of the College. The examination shall cover the fiscal year next preceeding the year in which the audit is conducted.

Date of adoption _____

Legal Reference: (Code of Iowa)

Date of Last Revision 5/9/88

11.6

Date of Current Revision 12/11/95

Related Administrative Procedures and Cross References _____

