

POLICY NAME:	318.01: Audits
EFFECTIVE:	October 12, 2022
SUPERSEDES:	318.01 Issue April 13, 2016
SOURCE:	<i>Code of Alabama 16-60-111.4; 16-60-111.5</i>
CROSS REFERENCE:	

Each institution of the Alabama Community College System must be audited annually by an independent, professional accounting firm with significant experience in higher education auditing and who can demonstrate a level of service and performance with sufficient resources, financial stability, and experience to meet the system and colleges annual audit needs and requirements.

The Chancellor is authorized to initiate and direct audits and reviews of any or all operations of any institution within the Alabama Community College System.