



5.9.7a

INTERNAL AUDITS

ADOPT: MARCH 9, 1993

REVIEWED: MAY 8, 2001

REVISED: MARCH 11, 2008

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Internal Audits

The Vice President for Business Services or designee shall independently spot audit, including but not limited to an independent test of transactions, the student organization, and bookstore accounts and the revolving cash fund one or more times each fiscal year. He/she shall make a written report to the Superintendent/President as to the findings. This internal audit function will test financial controls and other applicable governmental compliance aspects of their fiscal systems.