

EASTERN WEST VIRGINIA COMMUNITY & TECHNICAL COLLEGE
BOARD OF GOVERNORS
POLICY NO. BP-7.4

TITLE: AUDITS

SECTION 1. GENERAL

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| 1.1 | Scope | This policy applies to all financial audits of Eastern West Virginia Community and Technical College. |
| 1.2 | Authority | West Virginia State Code § 18B-2A-4, "Powers and Duties of Governing Boards Generally" |
| 1.3 | Effective Date | October 31, 2002 |

SECTION 2. AUDIT REPORTS

The President shall report to the Board of Governors the result of an annual audit conducted by an external auditor. The Board of Governors authorizes the President to cause other audits to be conducted, as required to meet contractual obligations or to assure compliance with federal, state, or College policies, regulations, and practices. Further, the President shall report to the Board of Governors the results of all audits, including those not commissioned such as the report of the Legislative Auditor.

BOARD OF GOVERNORS, CHAIR

DATE