

# Clackamas Community College

Code: **DIE**  
Adopted: 9/12/07  
Readopted: 10/12/11  
Orig. Code(s): 702

## **Audit**

An audit of the comprehensive annual financial report of the College will be made annually by an independent certified public accountant selected by the Board. The audit examination will be conducted in accordance with ~~minimum~~ auditing standards established by the Secretary of State and all other applicable standards and regulations.

A copy of the audit report will be presented to the Board, and submitted to appropriate agencies.

END OF POLICY

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### **Legal Reference(s):**

[ORS 297.425](#)

[ORS 341.709](#)

[OAR 589-002-0800](#)

[OAR 589-002-0900](#)