

COASTAL ALABAMA COMMUNITY COLLEGE			
Policies and Procedures Manual			
Title:	Audits	Approved by:	
Insert:	06.03	Date:	04/01/2022
Replace:		Date:	06/01/2023
Reviewed:		Date:	06/01/2023
Remove:		Date:	



POLICY / PURPOSE:

It is the policy of Coastal Alabama Community College to ensure compliance with Alabama Community College System (ACCS) [Board Policy 318.01](#) and [Chancellor's Procedures 318.01](#), Audits.

SCOPE:

This policy applies to all Coastal Alabama Community College students and employees during any activity involving the College, including the workday. In addition, visitors, vendors, contractors, and all other non-employees may be expected to recognize and comply with College policies.

DEFINITIONS:

There are no definitions applicable to this policy.

DETAILS:

1. Coastal Alabama Community College 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.
2. 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.

PROCEDURE(S):

1. In consultation with the Board's "Audit and Finance Committee," the Chancellor shall determine appropriate procedures and compliance measures and standards applicable to the Chancellor initiated audits or reviews.
2. Following the determination of the results of each institution audit completed by the Examiners of Public Accounts, and each audit or review directed by the Chancellor, a written report addressing the results of such audit or review shall be provided to the Board of Trustees.
3. No employee shall be subjected to retaliation or discriminatory treatment by reason of having cooperated in good faith with any audit or review under this section, or for reporting a concern or concerns, in good faith, regarding violation of a policy of the Board of Trustees, or a State or Federal statute, rule, or regulation applicable to the Alabama Community College System Office or to any of its institutions or employees. For the purpose of this policy, "in good faith" shall mean providing information or making a

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statement or report with a reasonable belief that it is true or accurate. Employees who have engaged in retaliatory or discriminatory conduct in violation of this paragraph may be subject to discipline up to and including termination of employment.

ADDITIONAL PROVISIONS/INFORMATION:

[Code of Alabama 16-60-111.4; 16-60-111.5.](#)