

<b>Title:</b> Administrative Policy External Auditing	<b>Policy No.</b> Part 4, Financial Administration Chapter 1, Management Section 1
	<b>Effective Date</b> May 8, 2007
<b>Policy Custodian</b> Administrative Services	<b>Adoption/Revision Date</b> May 8, 2007

**Adopting Resolution(s):** CC07-248

**References (Statutes /Resos/Policies):** CC86-249; CC87-1018; CC88-97; CC91-24

**Purpose:** To authorize an external audit of the County's records.

**Policy:** External Auditing

- A. An external audit of the County's records shall be conducted on a yearly basis.
- B. The audit shall be conducted in accordance with generally accepted auditing principles and in accordance with the Single Audit Act for federally assisted programs.
- C. The external auditing firm shall be selected by the Board of County Commissioners.
- D. The audited Comprehensive Annual Financial Report must be submitted to the State within six months after the close of the fiscal year (or by June 30th), unless an extension has been granted by the State.