

<p style="text-align: center;"><b>Treasure Valley Community College</b></p>
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Code: **DI**  
Adopted: 10/20/98  
Readopted: 10/14/09; 3/30/10  
Orig. Code(s): 302-1

### **Accounting Funds and Records Management**

The Dean of Administrative Services and President will be responsible to the Board for the proper accounting and records management of the College funds.

All College revenue will be received, recorded and accounted for by the business office on a daily basis.

An external authorized municipal accountant will complete an annual audit of College funds. The annual audit will include all funds under the College's control.

END OF POLICY

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**Legal Reference(s):**

[ORS 294.305 - 294.565](#)

[OAR 589-002-0900](#)

*Community College Accounting Manual*, Department of Community College and Workforce Development.