

Northern Marianas College  
**Board of Regents Policy**

<b>SUBJECT:</b>	<b>Finance and Procurement</b>	<b>EFFECTIVE:</b>	<b>September 27, 2013</b>
<b>SECTION:</b>	<b>7001</b>	<b>POLICY NAME:</b>	<b>Audit</b>
<b>ACCJC Standard/Policy:</b>	<b>Standard 3D</b>		
<p>The Northern Marianas College shall have its finances audited on an annual basis by a U.S. licensed certified public accounting firm.</p> <p>The Auditor may be retained for a period of up to five (5) consecutive years</p> <p>The Board shall review and adopt the annual audit at one of its regularly scheduled public meetings.</p>			
<b>HISTORY:</b>	<b>Adopted: July 21, 1986</b> <b>Amended: July 30, 1999; September 27, 2013</b>		