

Title: Administrative Policy External Auditing	Policy No. Part 4, Financial Administration Chapter 1, Management Section 1
	Effective Date May 8, 2007
Policy Custodian Finance and Information and Technology	Adoption/Revision Date May 8, 2007/June 8, 2017

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 the requirements of Title 2 U.S. Code of Federal Regulation (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance).
- C. The external auditing firm shall be selected by the Board of County Commissioners. Per the Audit Committee Policy, the Audit Committee may make a recommendation on the external auditing firm.
- 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.