

External Audits

An auditing firm shall be selected by the Board to audit all funds and accounts held by the ESC. Applicable state law and Board policies shall govern all audits of the funds and accounts of the ESC.

The annual audit of all funds shall be made to determine the following:

1. The adequacy of the Board's fiscal policies.
2. The execution of those fiscal policies.
3. A check and review of the ESC's fiscal actions for the preceding year.

A comprehensive audit report of all funds and accounts of the ESC shall be submitted annually to the Board. A copy of the independent audit shall become a part of the Board's official minutes and shall be available to the public for inspection during regular office hours.

Internal Audits

All ESC accounts shall be subject to internal audit as deemed appropriate. Findings of such audits shall be reported to the Board.