



# Southwestern Michigan College Board Policy – Business Services – Audit

Last Reviewed	Last Updated	Effective Date
11/16/2020	11/16/2020	11/17/2020

## **DIVISION III – BUSINESS SERVICES**

### **III.9 AUDIT**

The Board of Trustees shall provide for the College to have an annual audit of its accounting funds performed by an independent certified public accounting firm. Copies of the audited financial report and other required related reports shall be filed and made public as required by the State of Michigan.