

**Category: Business & Operations - 3000**

**Policy: Periodic Audit - 3011**

The ESUCC shall retain a certified public accountant to perform an annual audit of all financial records which are maintained directly or indirectly in the administration or management of the ESUCC and its projects.

Due to the small size of ESUCC staff and economic constraints, the ESUCC does not fully comply with generally-accepted accounting principles (GAAP).

The ESUCC shall cause the original copy of each audit to be filed in the office of the Auditor of Public Accounts. The ESUCC shall also provide copies of audits to members of the Board.

Adopted on: October 9, 2014

Reviewed on: