



Santa Cruz Consolidated Emergency Communications Center

231 Union Street
Watsonville, California 95076
(408) 728-6125

COMMUNICATIONS ADMINISTRATIVE POLICY/PROCEDURE

Policy No: 312
Date Issued: March 18, 1993
Date Revised:

APPROVED: _____

Board Chairperson

SUBJECT: AUDITING

1. Pursuant to Policy 310 Sub-Section 3.2, the Controller of the Authority is responsible to make, or contract for, periodic audits which meet the requirements as prescribed by the State Controller for special districts under Section 26909 of the California Government Code. In general, these requirements include, but are not limited to, the following auditing standards:

1.1 A sufficient understanding of the internal control structure is to be obtained to plan the audit and to determine the nature, timing, an extent of tests to be performed.

1.2 Sufficient competent evidential matter is to be obtained through inspection, observation, inquiries, and confirmations to afford a reasonable basis for an opinion on the financial statements.

1.3 Laws and regulations applicable to the financial transactions of the Authority are to be reviewed.

1.3.1 Non-compliance is to be reported.

1.4 The auditor's report will state whether the financial statements are presented in accordance with generally accepted accounting principles.