

The accounts of a college district shall be audited in accordance with the approved financial reporting system. *Education Code 61.065*

ANNUAL AUDIT  
REPORT

An annual audit report for the fiscal year ending August 31 shall be filed with the Coordinating Board by January 1 following the close of the fiscal year for which the audit was made. Three copies of the audit shall be submitted to the Coordinating Board and required copies to other governmental agencies. The Coordinating Board also requires that an electronic copy be posted to the Coordinating Board's collection server. *Annual Financial Reporting Requirements for Texas Public Community and Junior Colleges*

INFORMATION FROM  
STATE AUDITOR

At a reasonable time in advance of an independent audit of a college district, the state auditor shall provide the presiding officer of the board and the College President with written information relating to the procedures for and scope of the audit. The state auditor shall include in the materials information describing:

1. How the appropriate representatives of the college district may participate in the audit planning process; and
2. How the college district may request information or assistance in preparing for the audit from the state auditor.

*Gov't Code 321.0137*

PUBLICATION OF  
AUDIT PLAN AND  
AUDIT REPORT

At the time and in the manner provided by the state auditor, a state agency, including a college district, shall post on the agency's Internet website:

1. The agency's internal audit plan approved as provided by Government Code 2102.008; and
2. The agency's annual report required under Government Code 2102.009.

A state agency is not required to post information contained in the agency's internal audit plan or annual report if the information is excepted from public disclosure under Chapter 552 (Texas Public Information Act).

A state agency shall update the posting required under this section at the time and in the manner provided by the state auditor to include a detailed summary of the weaknesses, deficiencies, wrongdoings, or other concerns, if any, raised by the audit plan or annual report.

A state agency shall update the posting required under this section to include a summary of the action taken by the agency to address

the concerns, if any, that are raised by the audit plan or annual report.

*Gov't Code 2102.015*