

**AIKEN TECHNICAL COLLEGE  
PROCEDURE**

Procedure Title:	FINANCIAL CONTROL	Procedure Number:	1-3-114.1
Institutional Authority:	President		
Associated SBTCE Policy/Procedure:			
Governing ATC Policy:	1-3-114		

Approved:   
President

Date  
Adopted: 07/01/2004  
Date  
Revised: 10/17/2022

**DISCLAIMER**

**PURSUANT TO SECTION 41-1-110 OF THE CODE OF LAWS OF SC, AS AMENDED, THE LANGUAGE USED IN THIS DOCUMENT DOES NOT CREATE AN EMPLOYMENT CONTRACT BETWEEN THE EMPLOYEE AND THE AGENCY.**

**Selection of Auditors**

Certified public accountants audit the College's financial statements as required by the South Carolina Code of Laws and as referenced in the South Carolina Technical College System (SCTCS) Uniform Audit Guide.

1. Selection of the Certified Public Accounting (CPA) firm to perform the audit in any given year is accomplished using a Request for Proposal (RFP), standardized by the South Carolina State Auditor department and promulgated through the SCTCS Financial Affairs Office.
2. The RFP must follow South Carolina procurement laws and regulations.
3. The Director of Procurement and the Controller will maintain copies of the approved RFP form.
4. The RFP must be completed and advertised for bid.

5. The RFP must be advertised in the South Carolina Business Opportunities (SCBO) publication and may be advertised elsewhere at the discretion of the College.
6. Bids must be received by the advertised deadline.
7. The Aiken County Commission for Technical and Comprehensive Education will make the selection after receiving a recommendation from a committee formed to review RFP submittals.
8. The review committee, at a minimum, shall include members of the Commission's Building and Finance Committee, the Chief Business Officer, the Controller, and the Director of Procurement.
9. The State Auditor's Office must approve the final choice before the College may award the bid to the successful CPA firm.