

**COUNTY OF TULARE
OFFICE OF THE COUNTY ADMINISTRATOR**

ADMINISTRATIVE REGULATION NO. 6
(Resolution No. 95-0205)

SUBJECT: AUDIT POLICY

EFFECTIVE DATE: February 7, 1995

This regulation has been approved by the Board of Supervisors.

1. It is the responsibility of each Department Head to notify the County Administrative Officer, and the Tulare County Auditor/Controller or his designee, as soon as the Department Head becomes aware that the department, or a division of the department, is the subject of a State or Federal audit which could result in a financial disallowance to the County.
2. The Auditor/Controller or his staff may participate in any stage of the audit process at the Auditor's discretion, and the Department Head shall provide the Auditor with any information which the Auditor requests in order to participate in the audit process.
3. Either the Department Head, the County Administrative Officer, or the Auditor/Controller may request the assistance of County Counsel in the audit process.