

# SAN JUAN COLLEGE BOARD POLICY

Policy No. 802

SECTION: Business Services

POLICY TOPIC: Financial Reporting System

## I. Central Accounting System

The College will have a central accounting system to integrate financial accounting, reporting, and the budget. The central accounting system shall be based on generally accepted accounting principles.

Central accounting system records will be maintained on a system that provides financial information to fiscal monitors to assist them in performing their managerial duties. The Controller is responsible for overseeing and maintaining the integrity of the central accounting system.

## II. Access to Financial Information

Fiscal monitors will have access to required financial information on a timely basis.

## III. Security of Financial Data

Fiscal monitors are charged with maintaining the confidentiality and integrity of the data contained in the reports provided to them and shall limit access to those individuals with a need to know.