

 <p style="text-align: center;">ADMINISTRATIVE REGULATIONS</p> <p style="text-align: center;">STATE OF ARKANSAS</p> <p style="text-align: center;">BOARD OF CORRECTIONS</p>	Section Number:	Page Number:
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	Board Approval Date:	
	12/05/86	
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	Reference:	Effective Date:
		12/09/86
SUBJECT: Audits		

I. POLICY:

Each unit/center and program under the jurisdiction of the division that maintains books and/or records shall be subject to audit by the Department's Business Division Staff, Compliance Division, the Legislative Joint Audit Committee of the State of Arkansas and/or the United States Government.

II. EXPLANATION:

To ensure that units/centers and programs are accountable for actions by the creation and maintenance of books and/or records that, under audit, will display compliance with guidelines, procedures, regulations and laws of the Department of Correction the State of Arkansas, and/or the United States Government.

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