# 600.106 INTERNAL CONTROL POLICY

Wenatchee Valley College will develop and maintain systems of internal control in accordance with state law. The purpose of internal control systems and procedures is to provide reasonable assurance that organizational objectives are met, including effective and efficient operations, reliable financial reporting, and compliance with all applicable federal and state laws and regulations.

Internal control procedures will be designed to detect errors, ensure completeness, ensure scope of authority is not exceeded, and ensure accurate information is available to decision makers in a timely manner.

Approved by the president’s cabinet: 8/16/16

Adopted by the board of trustees: 9/21/16

Last reviewed: 6/7/22

Policy contact: Administrative Services

Related policies and procedures

500.500 [Security of College Resources Policy](https://www.wvc.edu/humanresources/policies-procedures/500-human-resources/500.500-security-of-college-resources.html)

600.117 and 1600.107 [Capital Assets and Inventory Control Policy and Procedure](https://www.wvc.edu/humanresources/policies-procedures/600-administrative-services/600.107-capital-assets-inventory-control.html)

600.115 and 1600.115 [Travel Policy and Procedure](https://www.wvc.edu/humanresources/policies-procedures/600-administrative-services/600.115-travel.html)

1600.301 [Purchasing Card Use Procedure](https://www.wvc.edu/humanresources/policies-procedures/600-administrative-services/1600.301-purchasing-card-use.html)

600.670 and 1600.670 [Payroll Disbursement Policy and Procedure](https://www.wvc.edu/humanresources/policies-procedures/600-administrative-services/600.670-payroll-disbursement.html)

1600.680 [Time and Effort Reporting Procedure](https://www.wvc.edu/humanresources/policies-procedures/600-administrative-services/1600.680-time-effort-reporting.html)