



# SUNY Orange Policy Manual

Policy Number	Policy Title
BP4.2	Financial Statements and Accounting Standards

The College maintains records and accounts in accordance with national accounting standards for budgeting and financial reporting. College records and accounts are audited annually by an independent certified public accounting firm. Financial statements will be prepared on a monthly basis and presented to the Board of Trustees and the appropriate state and county agencies. The College will file annual financial reports with the State Comptroller.