

**STATE BOARD FOR COMMUNITY COLLEGES AND OCCUPATIONAL EDUCATION**  
June 14, 2023

**TOPIC:** Board Policy 8-61, Accounting Internal Controls

**PRESENTED BY:**

Mark Superka, Vice Chancellor for Administration and Finance

**RELATIONSHIP TO THE STRATEGIC PLAN:**

Create education without barriers through transformational partnerships; Redefine our value proposition through accessibility, affordability, quality, accountability, resource development, and operational excellence.

**EXPLANATION:**

The System has reviewed this policy as part of its five-year review cycle. The minor revisions reflect adherence to fiscal rules and guidelines.

The attached BP 8-61 reflects the non-substantive, editorial, or conforming changes. A redline version showing the details of all revisions is available upon request.

**RECOMMENDATION:**

CCCS Vice Chancellor for Administration and Finance and Staff recommend the Board approve the revisions made to BP 8-61.

**ATTACHMENT(S):**  
BP 8-61 Final