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|  <p style="text-align: center;">ADMINISTRATIVE RULES</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 | |
| | Supersedes: | Dated: |
| | | |
| | 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, rules and laws of the Department of Correction the State of Arkansas, and/or the United States Government.

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