


## COMPTROLLER POLICY MANUAL

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|  <b>NORTHERN ARIZONA UNIVERSITY</b> | <b>POLICY: CMP 205-02</b>       |
|   | Section: 200 Departments        |
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|   | Responsible office: Comptroller |
|   | Origination date: 01/01/2000    |
| <b>Subject: Coordination of Audits by Taxing Authorities</b>  | Effective date: 01/01/2000      |
|   | Revision date: 12/3/2014        |

### PURPOSE

To monitor university audits by government taxing authorities.

### SOURCE

University Policy

### CMP 205-02: Coordination of Audits by Taxing Authorities

The comptroller has university-wide liaison responsibility for university audits performed by the Internal Revenue Service, the Arizona Department of Revenue, and the Department of Economic Security. Governmental taxing authorities should promptly notify the Comptroller's Office of audits planned for organizations financially related to NAU before the audits begin.

#### Procedure

Any department that receives notice of an audit or receives an inquiry that could lead to an audit by a governmental taxing authority is to notify the Comptroller's Office. The comptroller will then respond to requests for information from the taxing authority.