

**SUBJECT: AUDIT POLICY**



**American Dietetic Association**

*Your link to nutrition and health.*<sup>sm</sup>

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**Review Date: 7/05**

**POLICY:**

This policy ensures that the American Dietetic Association (ADA), American Dietetic Association Foundation (ADAF), Commission on Dietetic Registration (CDR), Commission on Accreditation for Dietetics Education (CADE) and Dietetic Practice Groups (DPG) financials are reviewed, on an annual basis, by an independent certified public accounting firm.

**PROCEDURES:**

- The management of the audit for the American Dietetic Association and its related organizations, as defined above, will be performed by the Association staff.
- The audit specifications shall include a management letter to the Board of Directors regarding internal financial operations and controls and recommendations for improvement, where applicable.
- The performance of the CPA firm will be evaluated by the Vice President of Finance in conjunction with the ADA Finance Committee.
- The ADA Finance Committee will review the performance of the CPA firm managing the Association's audit annually, or sooner if the situation warrants. If applicable, a RFP will be developed and distributed for the sole intent of replacing the CPA firm.
- Every five (5) years, or sooner if the situation warrants (see item above), a RFP for the management of the Association's audit needs will be developed and distributed.
- ADAF, CDR, CADE and DPGs will have the right to request a separate and independent audit at their own expense and in conjunction with the Vice President of Finance and Administration.