(A) The College will comply with federal income tax and securities laws, as well as requirements set forth in the bond documents related to each issuance of obligations of the College.

(B) This policy and any applicable procedure(s) strictly follows the U.S. Constitution and laws, the Ohio Constitution and laws, and all applicable federal and state regulations.

(C) The Chief Financial Officer and Treasurer shall have the primary responsibility for preparing the annual financial information and operating data to be filed annually with the Municipal Securities Rulemaking Board.

(D) The President may establish procedures to implement this policy.