

BOARD POLICY 6400 FINANCIAL AUDITS

There shall be an annual outside audit of all funds, books and accounts of the District in accordance with the regulations of Title 5. The Chancellor shall assure that an annual outside audit is completed. The Chancellor shall recommend a certified public accountancy firm to the Board with which to contract for the annual audit.

Reference:

Education Code Section 84040(b)
ACCJC Accreditation Standard III.D.7
Administrative Procedure 6400

Replaces:

Board Policy 6.10 Annual External Audits adopted December 13, 1990
Board Policy 6.11 Internal Audits adopted December 13, 1988
Board Policy 6.12 Internal Audit reports adopted December 13, 1988

Approved by the Board of Trustees: November 13, 2012

Revised and approved by the Board of Trustees: July 28, 2015