

Adopted
November 12, 2013
Last Revised
July 12, 2016
Last Reviewed
July 12, 2016

BP 6400 FINANCIAL AUDITS

References:

Education Code Section 84040(b);
WASC/ACCJC Accreditation Standard III.D.7

There shall be an annual outside audit of all funds, books, and accounts of the District in accordance with the regulations of Title 5 conducted by external auditors independent of the District. The District Chancellor shall assure that an annual outside audit is completed.

The District Chancellor shall recommend a certified public accountancy firm to the Board of Trustees with which to contract for the annual audit.

The audit shall be conducted in accordance with Generally Accepted Government Auditing Standards.