



BP 6400 **Financial** Audits

References:

- Education Code Section 84040 **subdivision** (b);
- CCR** Title 5 Sections **59012 59100 through 59116**;
- 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. The Superintendent/President shall assure that an annual outside audit is completed. The Superintendent/President shall recommend a certified public accountancy firm to the Board of **Trustees** with which to contract for the annual audit.

~~An Internal Audit Department shall be established and maintained to perform independent, objective audits, advisory services, internal control & compliance reviews, and other related assignments.~~

~~The Board of Trustees recognizes the need to protect the independence and objectivity of the District's audit functions and to ensure auditors are free from influence, interference, and coercion.~~

- Adopted: 5/8/06
- Revised: 12/14/15
- Revised: 1/8/18
- Revised: 3/9/20**