

BP 6400 Financial Audits

Reference:

**Education Code Section 84040(b);
ACCJC Accreditation Standard 3;
WASC/ACS Criterion 8, Indicator 8.2**

- 1.0 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 Vice Chancellor, Finance & Facilities or designee shall assure that an annual outside audit is completed. The Vice Chancellor, Finance & Facilities shall recommend a certified public accountancy firm to the Board of Trustees with which to contract for the annual audit.
- 2.0 Each year the Vice Chancellor, Finance & Facilities or designee shall convene the District Audit Committee to meet with the external audit firm.
 - 2.1 Three Board representatives will serve on the District Audit Committee.
 - 2.2 The District Audit Committee will meet with the auditors before they begin the audit to review the general scope and procedures, particularly if there are areas in which the trustees desire a special focus.
 - 2.3 The District Audit Committee will review the final audit report before it is presented to the Board of Trustees as a whole.

See Administrative Procedure 6400, Financial Audits.

Date of Adoption: February 12, 2002

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