



Board Policy
Chapter 6 – Business & Fiscal Affairs

BP 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 annual audit shall be made by an independent certified public accountant approved by the Board of Trustees. The audit examination shall be in accordance with generally accepted auditing standards and shall include all funds over which the Board has direct or supervisory control.

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 with which to contract for the annual audit. The Board of Trustees shall determine the need for rotating the certified public accountant to perform the audit examination.

References:

Education Code Section 84040(b);
ACCJC Accreditation Standard 3

Adopted: August 7, 2000

Revised: June 4, 2024 (references only)

(Replaces SMC BP 6114)