

Business and Fiscal Affairs
DRAFT as of 3/12/13

BP 6400 AUDITS

Reference:

Education Code Section 84040(b)

NOTE: This policy is legally required.

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.

NOTE: The **red ink** signifies language that is **legally required** and recommended by the Policy and Procedure Service and their legal counsel. Barbara Yesnosky reviewed this policy on March 12, 2013.

Date Adopted:

*(This is a new policy recommended by the
Policy and Procedure Service)*