

Business and Fiscal Affairs

AP 6400 AUDITS

Reference(s):

Education Code Sections 84040(b), 84040.5 and 81644
Title 5 Section 59102
ACCJC Accreditation Standard 3

On or before April 1 of the fiscal year, the Board shall approve the selection of an auditor who shall be a certified public accountant licensed by the California State Board of Accountancy.

An auditing firm's contract shall be for no longer than five years. The audit shall include all funds under the control or jurisdiction of the district. The audit shall identify all expenditures by source of funds and shall contain:

- A statement that the audit was conducted pursuant to standards and procedures developed in accordance with Education Code Section 84040.5, and
- a summary of audit exceptions and management recommendations.

The district shall file and audit report with the California Community Colleges Chancellor's Office, and with other agencies specified in the Chancellor's Office Contracted District Audit Manual, for the preceding year no later than December 31, unless this date is extended by the California Community Colleges Chancellor's Office.

Approved: March 18, 2014

Board Reviewed: May 21, 2024