

**FINANCIAL AUDITS**

<b>BP No. 6400</b>
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Board Adopted: 11/10/04; 12/14/16

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I. There shall be an annual external 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. Multi-year contracts for auditors shall not exceed five years.

II. Sources/References:

Education Code Section 84040(b)  
ACCJC Accreditation Standard III.D.7