

**Business Services**

1 **BP 6400 FINANCIAL AUDITS**

2 **References:**

- 3 Education Code, Section 84040(b);  
4 ACCJC Accreditation Standard III.D.7

5 There shall be an annual outside audit of all funds, books, and accounts of the District in  
6 accordance with the regulations of Title 5. The President/Superintendent shall assure  
7 that an annual outside audit is completed. The President/Superintendent shall  
8 recommend certified public accountancy firms to the Board of Trustees for their selection.

9 An audit of the accounts of the District, as required by state law, shall be made annually  
10 by an independent certified public accountant selected by the Board of Trustees. It shall  
11 be the duty of Fiscal Services to supervise and perform internal audit functions on  
12 receipts, expenditures, and transactions of student body organizations to assure the  
13 proper handling of these funds in accordance with Education Code.

14 Office of Primary Responsibility: Vice President, Business Services

15 Also see AP 6400 titled Financial Audits

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**Date Adopted: March 21, 2007**

**Date Reviewed: March 20, 2019**

*(Replaces former Cerritos CCD Policy 5005.4.1)*