

**Business Services**

1 **AP 6400 FINANCIAL AUDITS**

2 **References:**

- 3 Education Code, Sections 84040(b), 84040.5, and 81644;  
4 Title 5 Section 59102  
5 ACCJC Accreditation Standard III.D.7

6 The President/Superintendent delegates the authority to the Vice President of Business  
7 Services to manage the District's audit process.

8 The Board of Trustees shall approve the selection of an auditor who shall be a certified  
9 public accountant licensed by the California State Board of Accountancy.

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

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

16 Audit reports for the preceding fiscal year must be presented to the Board of Trustees  
17 and submitted to the California Community Colleges Chancellor's Office by December  
18 31.

19 Office of Primary Responsibility: Vice President, Business Services

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**Date Approved: March 26, 2007**

**Date Reviewed: March 20, 2019**