

## **BP 6400 Financial Audits**

### **Reference:**

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

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 Superintendent/President shall assure that an annual outside audit is completed. The Superintendent/President shall recommend a certified public accountancy firm to the Board with which to contract for the annual audit.

*See Administrative Procedures 6400*