

**FINANCE AND ADMINISTRATIVE SERVICES**

**BP 6400 FINANCIAL AUDITS**

**References:**

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

The Superintendent/President shall assure that an annual audit of all funds, books, and accounts of the District is completed in accordance with the regulations of Title 5. The Superintendent/President shall recommend a certified public accountancy firm to the Governing Board with which to contract for the annual audits.

See AP 6400 titled Financial Audits.