



## **BP 6400      Financial Audits**

### **References:**

Education Code Section 84040(b);

ACCJC Accreditation Standard 3

### **1. Annual Audit**

- A. 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 CEO and designees shall assure that an annual outside audit is completed. The CEO shall recommend a certified public accountancy firm to the Board with which to contract for the annual audit.

**Approved: 01/31/2025**

**Next Review Date: Spring 2031**