



# SAN DIEGO COMMUNITY COLLEGE DISTRICT

CITY COLLEGE • MESA COLLEGE • MIRAMAR COLLEGE • COLLEGE OF CONTINUING EDUCATION

## Board Policy

### Chapter 6 – Business and Financial Services

#### BP 6400 FINANCIAL AUDITS

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There shall be an annual contracted external audit of all funds, books and accounts of the District in accordance with the regulations of Title 5.

On or before April 1 of the fiscal year, the Board shall approve the selection of an auditor who shall be a certified public accountant licensed by the California State Board of Accountancy.

An auditing firm's contract shall be for no longer than 5 years. The audit shall include all funds under the control or jurisdiction of the District. The audit shall identify all expenditures by source of funds and shall contain:

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

The District Chancellor shall assure that the annual contracted audit reports for the preceding fiscal year are presented to the Board and submitted to the California Community Colleges Chancellor's Office by December 31.

**References:** Education Code Section 84040(b); 84040.5, and 81644;  
CCR Title 5 Section 59102;  
WASC/ACCJC Accreditation Standard III.D.7

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**Adopted:** 8/28/08

**Revised:** 12/08/16, 8/31/23

*(Replaces current SDCCD BP 6400)*