



# SAN DIEGO COMMUNITY COLLEGE DISTRICT

## 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. The District Chancellor shall assure that an annual contracted audit is completed and submitted to the State Chancellor's office as required. The District Chancellor shall recommend a certified public accountancy firm to the Board of Trustees with which to contract for the annual audit.

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

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**Adopted:** 8/28/08

**Revised:** 12/08/16

*(Replaces current SDCCD BP 6400)*