



SAN DIEGO COMMUNITY COLLEGE DISTRICT

Board of Trustees Policy

CHAPTER 6 – BUSINESS AND FINANCIAL SERVICES

BP 6400 Audits

There shall be an annual contracted outside audit of all funds, books and accounts of the District in accordance with the regulations of Title 5. The Vice Chancellor of Business Services shall assure that an annual contracted audit is completed. The Vice Chancellor of Business Services shall recommend a certified public accountancy firm to the Board with which to contract for the annual audit and make this arrangement no later than the first day of May for the preceding year . Upon making this arrangement the Vice Chancellor or designee will notify the State Chancellor's Office no later than May 15th. Audit reports will include the annual financial report of the District, Proposition 39 financial and performance audits, District Auxiliary Organization audit, and the individual college foundation audits.

Reference: Education Code Section 84040(b). CCR Title 5, Section 59102

Adopted: August 28, 2008

See Administrative Procedures: