

## Chapter 6 – Business and Fiscal Affairs

### **BP 6400 Audits**

**Reference:**

Education Code Section 84040(b)

There shall be an annual outside audit of all funds, books, and accounts of the College in accordance with the regulations of Title 5. The College President/CEO shall assure that an annual outside audit is completed. The College President/CEO shall recommend a certified public accountancy firm to the Board of Trustees with which to contract for the annual audit.

Approved: July 28, 2004

Reviewed: May 14, 2013

Reviewed: December 6, 2014

Reviewed: June 9, 2015

Reviewed: August 17, 2016