

**BP 6400 AUDITS**

**References:**

Education Code Sections 15278 and 84040(b);  
Government Code Section 53060

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

In addition, the Chancellor shall assure that annual audits are completed in compliance with the approval of a the District's general obligation bond measure (Measure C) authorized pursuant to Section 1 of Article XIII A of the California Constitution.

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Date Adopted: March 15, 2011