

AP 6400 Financial Audits

Reference: ***Education Code Section 84040(b), 84040.5, and 81644;
Title 5 Section 59102;
ACCJC Accreditation Standard ~~III.D.7~~ 3***

Date Issued: December 3, 2008 Updated (DEC): [February 7, 2022](#)

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

The auditing firm's contract shall be for no longer than five 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 shall file an Audit reports for the preceding fiscal year must be submitted in accordance with the requirements and timeline established by the State Chancellor's Office, and also presented to the Board, with the California Community Colleges Chancellor's Office and with other agencies specified in the Chancellor's Contracted District Audit Manual, for the preceding fiscal year no later than December 31, unless this date is extended by the California Community Colleges Chancellor's Office.