



## **AP 6400 Financial Audits**

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

An auditing firm's contract shall be for no more 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 84040.5; and
- a summary of audit exceptions and management recommendations.

Audit reports for the preceding fiscal year must be submitted to the State Chancellor's Office by December 31 and presented to the Governing Board thereafter.

References: Education Code Sections 84040(b), 84040.5, and 81644;  
Title 5 Section 59102;  
WASC/ACCJC Accreditation Standard III.D.7

Approved: 5/15/12 (*Replaces former Administrative Procedure 6.2.8*)

Revised: 3/15/22