

**CITRUS COMMUNITY COLLEGE DISTRICT
ADMINISTRATIVE SERVICES**

BP 6400 FINANCIAL AUDITS

Reference: Education Code Section 84040(b)
 Accreditation Commission for Community and Junior Colleges
 Accreditation Standard III.D.7

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 Superintendent/President or designee shall assure that an external audit is completed annually by certified public accountants licensed by the California Board of Accountancy. The Superintendent/President or designee shall recommend a certified public accountancy firm to the Board of Trustees with which to contract for the annual audit.

See Administrative Procedure 6400 Financial Audits.

Board Approved 07/21/09
Desk Review 02/04/13
Revised 07/18/17