North Orange County Community College District **BOARD POLICY**

Chapter 6
Business and Fiscal Affairs

BP 6400 Financial Audits

Reference:

Education Code Section 84040(b); ACCJC Accreditation Standard III.D.7; WASC/ACS Criterion 8, Indicator 8.2

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

Date of Adoption: February 12, 2002

Date of Last Revision: September 14, 2016 Chancellor's Staff

June 23, 2015