

## **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
Revised	04/05/22