

In the event any external or internal audit identifies any deficiency, the superintendent/president or designee shall promptly act to either correct the identified deficiency, produce recommended improvements, or demonstrate the audit finding is invalid or does not warrant action.

External Audit

On or before April 1 of the fiscal year preceding the fiscal year to be audited, the board of trustees 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 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 the following:

- A. A statement that the audit was conducted pursuant to standards and procedures developed in accordance with Education Code section 84040.5 and Title 5 section 59102.
- B. A summary of audit exceptions and management recommendations.

The district shall file an audit report 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. The annual district audit must be presented to the board for information.

Internal Audit

The superintendent/president or vice president, administrative services may call for an audit whenever the best interest of the district will be served. The assistant superintendent/vice president administrative services and their designee may independently audit any district account, including student organization and bookstore accounts and the revolving cash funds. Audit adjustments must be recorded in the accounting system and are to be reflected on the subsequent year's CCFS-311. District internal audits must be presented to the board for information.

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Effective Date: 11/17/09, 11/22/11, 2/1/18, 8/16/18, 10/5/23, 11/30/23
References: Education Code §§84040.5, 81644
Title 5, §59102
ACCJC Accreditation Standard 3
Reference Update: 4/15, 10/17, 4/24
CCLC Update: #26, 4/15; #31, 10/17, #42, 4/23, #44, 4/24
Steering: S/P / N/A