



**BP 6400      FINANCIAL AUDITS**

**Reference:**

Education Code Section 84040(b);  
ACCJC Accreditation Standard III.D.7

There shall be an annual independent audit of all funds, books, and accounts of the District in accordance with the regulations of Title 5. The Superintendent/President shall assure that an annual independent audit is completed. The Superintendent/President shall recommend a certified public accountancy firm to the Board with which to contract for the annual audit.

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**Date Adopted: August 28, 2014**

*(Replaces former SBCC Policy 6400)*

**Legal Reference Update #26: April 2015**