

# Sierra College

## BOARD POLICY

**BP 6400**

### Financial Audits

Date Adopted:	05/14/1985
Date Revised:	2/9/2016
Date Reviewed:	2/9/2016
References:	Education Code Section 84040(b); ACCJC Accreditation Standard.III.D.7

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

See Administrative Procedure 6400.