

Sierra College

BOARD POLICY

BP 6400

Financial Audits

Date Adopted:	5/14/1985
Date Revised:	10/14/2025
Date Reviewed:	10/14/2025
References:	Education Code Section 84040(b); ACCJC Accreditation Standard 3

There shall be an annual outside, 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 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.