EXTERNAL AUDIT OF DISTRICT FUNDS

A certified public accountant or firm of certified public accountants shall be employed by the Governing Board to audit all the funds of the District, including the college Foundations. The external audit shall be made in accordance with the rules and regulations of the Board of Governors of the California Community Colleges and the State Department of Finance.

The auditor or audit firm shall be employed for a period of not less than three consecutive years and no more than five consecutive years, unless the audit services are found to be unsatisfactory to the Board.

Education Code 84040

Historical Annotation: Revised 6/27/90, 8/25/04 Second Revision 5/22/13 Related Board Policies: Board Policy 1011