
San Bernardino Community College District
Board Policy
Chapter 6 – Business and Fiscal Affairs

BP 6400 FINANCIAL AUDITS

(Replaces current SBCCD BP 6400)

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

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

Adopted: 9/9/04
Revised: 6/11/15