



Book	Siskiyou Joint Community College District Administrative Procedures
Section	Chapter 6: Business and Fiscal Affairs
Title	Financial Audits
Code	AP 6400
Status	Active
Adopted	September 7, 2010
Last Revised	April 28, 2015
Last Reviewed	April 20, 2021
Origin	Vice President, Administrative Services
Office	Administrative Services

On or before April 1 of the fiscal year, the Board shall approve the selection of an auditor, who shall be a certified public accountant licensed by the California State Board of Accountancy.

An auditing firm's contract shall be for no longer than 5 (five) years. The audit shall include all funds under the control or jurisdiction of the District. The audit shall identify all expenditures by source of funds and shall contain:

- A statement that the audit was conducted pursuant to standards and procedures developed in accordance with Education Code Section 84040.5, and
- A summary of audit exceptions and management recommendations.

Audit reports for the preceding fiscal year must be presented to the Board and submitted to the California Community Colleges Chancellor's Office by December 31.

Legal	Board Policy No. 6400 Education Code Sections 84040(b) and 81644 ACCJC Accreditation Standard III.D.7
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