

VICTOR VALLEY COMMUNITY COLLEGE DISTRICT
BOARD POLICY

BUSINESS AND FISCAL AFFAIRS

Chapter 6

Audits

BP 6400

There shall be an annual outside 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 audit is completed. The Superintendent/President shall recommend a certified public accountancy firm to the Board with which to contract for the annual audit.

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

Reference:

Education Code Sections 4040(b) and 81644:

ACCJC Accreditation Standard III.D.7

See Administrative Procedure: 6400