

## HARTNELL COMMUNITY COLLEGE DISTRICT

### **BP 6400      Financial Audits**

**References:** Education Code Section 84040 subdivision (b); ACCJC Accreditation Standard III.D.7

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.

See Administrative Procedure 6400

Adopted by the Board of Trustees: January 11, 2022