



# **ADMINISTRATIVE** **PROCEDURE**

**6310**

**DESERT COMMUNITY COLLEGE DISTRICT**

## **ACCOUNTING**

The Vice President, Administrative Services shall ensure that all accounting practices follow the Community College Budget and Accounting Manual (BAM), all generally accepted accounting practices, all Governmental Accounting Standards Board (GASB) and Financial Accounting Standards Board (FASB) pronouncements, all auditing standards, and all legal and regulatory requirements.

Approved by College Council: September 17, 2007

Updated: February 23, 2010, July 27, 2010

Next Review: July 2015

Executive Cabinet Review/Approval: 9/6/16

College Planning Council Review/Approval, 1<sup>st</sup> Reading: 9/9/16

College Planning Council Review/Approval, 2<sup>nd</sup> Reading: 9/30/16

Board Meeting/Information Item: 10/21/16

Next Review: August 2021

Administrator: VP Administrative Services