



# **BOARD POLICY** **6400**

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## **DESERT COMMUNITY COLLEGE DISTRICT**

### **FINANCIAL AUDITS**

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.

**References: Education Code Section 84040 subdivision (b); ACCJC Accreditation Standard 3**

Administrator: VP Administrative Services  
Executive Cabinet Review: December 17, 2024  
College Planning Council/Information: February 28, 2025  
Board Meeting Review/Approval, 1<sup>st</sup> Reading: March 21, 2025  
Board Meeting Review/Approval, 2<sup>nd</sup> Reading: April 10, 2025  
Next Review: April 2032