

**CHAPTER 6: BUSINESS AND FISCAL AFFAIRS  
BOARD POLICY NO.: 6400**

**BOARD POLICY  
SISKIYOU JOINT COMMUNITY COLLEGE DISTRICT**

**Subject: Financial Audits**

**Adoption Date:**

11/4/2008

**Review Date:**

9/2/2014

11/3/2015

**Policy Reference: Education Code Section 84040(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**