Audit

The Board of Trustees shall provide for an annual audit of all funds, books and accounts of the District according to requirements and time lines established by the Board of Governors, the Education Code and Title 5. The independent audit shall be performed by certified public accountants approved by the Board of Trustees, and the cost shall be borne by the District.

The Board of Trustees shall review the annual audit at a regular public meeting, direct the administration to make necessary responses and assure that the audit is filed with the appropriate agencies.

The Board shall provide for a Request for Proposal (RFP) to be issued for audit services at least every five years. Audit firms conducting the current year audit may submit a response to the RFP and be considered for a new contract.

See Board Policy 9123

Education Code Section 84040 Title 5 Sections 59100-59118

> Approved 1/23/63 Amended 8/16/99; 12/4/06