

## **Management of Student Accounts and Audits**

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Each college administration shall be responsible for the supervision of the associated student body organization to insure that accounting, business practices, and deposit of all funds are in accordance with applicable laws, regulations, and accounting standards. Subject to such laws, regulations and standards, associated student body officers shall be permitted to determine policies and operating procedures regarding the governance of associated student body fiscal affairs.

At no cost to the associated student body organizations, the annual audit of district accounts and records shall include the audit of accounts and records of the associated student body organizations.

California Education Code § 76060-76067, 84040  
California Budget and Accounting Manual 2.31-2.43

Approved 1/4/99