

SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
POLICY MANUAL

Title: AUDITS	Number: BP 8.03
Legal Authority: California Education Code Section 84040 subdivision (b); Title 5, CCR, Sections 59102 et seq.; Title 31, United States Code, Section 7501 et seq. ACCJC Accreditation Standard 3	Related to CCLC BP 6400

A certified public accounting firm of certified public accountants or a joint venture of firms of certified public accountants shall be retained by the Board of Trustees to audit annually all the funds, books and accounts of the District. The audit shall be conducted in such a manner as to comply with (1) applicable provisions of the Education Code and state regulations, (2) the federal Single Audit Act, (3) applicable requirements and standards set forth by the Department of Finance, and (4) the guidelines published by the American Institute of Certified Public Accountants in its Industry Audit Guide “Audits of State and Local Governmental Units.”

The auditor must be duly authorized to practice and licensed as such by the State Board of Accountancy.

The Board shall review the annual audit at one of its regularly scheduled public meetings.

Recommended by Participatory Governance Council: May 4, 2023 Approved by Board of Trustees: August 24, 2023	Page 1 of 1
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