



3400 - Audits

Policy

There will be an annual audit of all District funds by an independent certified public accountant appointed by the Board of Trustees.

The Chancellor or Executive Vice Chancellor may call for a special audit whenever the best interests of the district will be served.

The Executive Vice Chancellor may independently spot audit any District and/or College account, including student organization accounts and the revolving cash funds. A written report shall be made to the Chancellor.

Reference: *Education Code 84040(b)*

Adopted: June 28, 2004