

**Kern Community College District  
Administrative Procedure**  
Chapter 6 – Business and Fiscal Services

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**AP 6400      Financial Audits**

**References:**

Education Code Sections 84040 subdivision (b), 84040.5, and 81644;  
Title 5 Section 59102;  
ACCJC Accreditation Standard 3

On or before April 1 of the fiscal year, the Board shall approve the selection of an auditor who shall be a certified public accountant licensed by the California State Board of Accountancy.

An auditing firm's contract shall be for no longer than 5 years. The audit shall include all funds under the control or jurisdiction of the District. The audit shall identify all expenditures by source of funds and shall contain:

- A statement that the audit was conducted pursuant to standards and procedures developed in accordance with Education Code Section 84040.5, and
- A summary of audit exceptions and management recommendations.

The District shall file an audit report with the California Community Colleges Chancellor's Office, and with other agencies specified in the Chancellor's Contracted District Audit Manual, for the preceding fiscal year no later than December 31, unless this date is extended by the California Community Colleges Chancellor's Office.