



BP 6400

**Kern Community College District
Board Policy**
Chapter 6 – Business and Fiscal Affairs

BP 6400 Financial Audits

References:

Education Code Section 84040 subdivision (b);
ACCJC Accreditation Standard III.D.7

Note: This policy is **legally required**.

There shall be an annual outside audit of all funds, books and accounts of the District in accordance with the regulations of Title 5. The Chancellor shall assure that an annual outside audit is completed. The Chief Financial Officer shall recommend a certified accountancy firm to the Board with which to contract for the annual audit.