

**PALO VERDE COMMUNITY COLLEGE DISTRICT
BOARD POLICY**

6400

Audits

Reference: Education Code Section 84040(b)

There shall be an annual external audit of all funds, books and accounts of the District in accordance with the regulations of Title 5. The Superintendent/President shall assure that an annual external audit is completed. Upon recommendation by the Chief Business Officer, the Superintendent/President shall submit a contract for board approval of a certified public accounting firm to conduct the annual external audit.

The Superintendent/President may request a special audit whenever, in his/her opinion, it is necessary for the best interests of the District.

See Administrative Procedure 6400

(Formerly a part of PVC Board Policy 3290)

11/19/08 College Council Approval
12/09/08 Board First Read
01/27/09 Board Second Read and Approval
02/05/14 College Council Approval
04/08/14 Board First Read
05/13/14 Board Second Read and Approval