



Book	VCCCD Administrative Procedure Manual
Section	Chapter 6 Business and Fiscal Affairs
Title	AP 6400 Audits
Code	AP 6400
Status	Active
Legal	Title 5, Section 59106 Title 5, Section 59102 California Education Code, Section 81644 California Education Code, Section 84040(b)
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Last Revised	August 14, 2012

On or before May 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 a term of 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.

Audit reports for the preceding fiscal year must be presented to the Board and submitted to the State Chancellor's Office by December 31.

See [Board Policy BP 6400](#).