

**AUDITS**

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 Superintendent/President or designee shall assure that an annual outside audit is completed. The Superintendent/President shall recommend a certified public accountancy firm to the Board with which to contract the annual audit.

There will be an audit of all funds, auxiliary accounts, Proposition 39 Bond fund, and College of the Sequoias Foundation fund.

See Administrative Procedure 6400.

Reference: Calif. Ed. Code, Section 84040(b)  
Adopted: December 10, 2007  
Revised: January 8, 2018