

**SAN FRANCISCO COMMUNITY COLLEGE DISTRICT  
POLICY MANUAL**

<b>Title:</b> <b>AUDITS</b>	<b>Number:</b> <b>BP 8.03</b>
<b>Legal Authority:</b> <b>California Education Code Sections 84040 et seq.;</b> <b>Title 5, CCR, Sections 59102 et seq.; Title 31, United</b> <b>States Code, Section 7501 et seq.</b> <b>ACCJC Accreditation Standard III.D.7</b>	<b>Page:</b> <b>1 of 1</b>

A certified public accounting firm of certified public accountants or a joint venture of firms of certified public accountants shall be retained by the Board of Trustees to audit annually all the funds, books and accounts of the District. The audit shall be conducted in such a manner as to comply with 1) applicable provisions of the Education Code and state regulations, 2) the federal Single Audit Act, 3) applicable requirements and standards set forth by the Department of Finance, and 4) the guidelines published by the American Institute of Certified Public Accountants in its Industry Audit Guide "Audits of State and Local Governmental Units."

The auditor must be duly authorized to practice and licensed as such by the State Board of Accountancy.

The Board shall review the annual audit at one of its regularly scheduled public meetings.

<b>Approve</b>  <b>Date: 06/22/72</b>	<b>ted</b> <b>By Chancellor:</b>	<b>Date: 02/09/00</b>
	<b>Revision Number: 5</b>	<b>Date: 12/19/13</b>