

BP 6400 Financial Audits

09/25/23



P&P Chapter Lead Recommendation
San Bernardino Community College District

Current Step:
BOT 1st Reading

Point Person	Date Requested	Anticipated Date of Recommendation:	Recommendation Received:
J Torres	8/7/2023	Recommendation Received	9/6/2023

Reason(s) for Review/Changes
> Minor Clerical Edit

Review Level

Level 1

Anticipated AP2410 Schedule *(for info on this process, visit <https://sbccd.edu/ap2410>)*

- 09/18/2023 PPAC Approves Review Level
- 09/19/2023 Level 1 to Constituents for Information Only
- 10/19/2023 BOT First Reading
- 11/09/2023 BOT Final Approval

Action Requested

1. Please review this Chapter Lead recommendation based on the reasons above.
2. Staff recommended changes are **shown in red**.
3. Legal changes are **shown in blue** and should only be considered **optional** if indicated.
4. If there are no changes showing, this item is being presented for information only.
5. For questions on this recommendation, please contact J Torres or kgoodric@sbccd.edu.

RECOMMENDATION STARTS ON NEXT PAGE



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Reason(s) for Review/Changes

> Minor Clerical Edit

~~(Replaces current SBCCD BP 6400)~~

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

Reference:

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

End of Recommendation for BP 6400 Financial Audits

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Reason(s) for Review/Changes

> Legal Update 42: The Service updated this procedure to align with updated Title 5 regulations.

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> Legal Update 42: The Service updated this procedure to align with updated Title 5 regulations.

(Replaces current SBCCD AP 6400)

On or before April 1 of the fiscal year, the Board of Trustees 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 no more than three 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.

The District shall file an Audit reports for the preceding fiscal year must be presented to the Board and submitted to with the California Community Colleges State Chancellor's Office, and with other agencies specified in the Chancellor's Contracted District Audit Manual, for the preceding fiscal year no later than December 31, unless this date is extended by the California Community Colleges Chancellor's Office.

References:

Education Code Sections 84040(b), 84040.5, and 81644; Title 5 Section 59102; ACCJC Accreditation Standard III.D.7

End of Recommendation for AP 6400 Financial Audits