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**Board Policy**  
Chapter 6 – Business & Fiscal Affairs

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**BP 6400 FINANCIAL AUDITS**

**References:**

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

The Superintendent-President or designee shall assure that an annual outside audit of all District funds, books and accounts is completed in accordance with the regulations of Title 5. The audit results shall be publicly reported to the Board of Trustees as required by law.

The Superintendent-President or Vice President, Business shall recommend a certified public accountancy firm to the Board of Trustees with which to contract for the annual audit.

Also see AP 6400 Financial Audits.

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**Adopted:** May 3, 2005

**Revised:** June 23, 2009; July 20, 2022

*(Replaces former LBCC BP 2013)*