



**COMPTON COMMUNITY COLLEGE DISTRICT  
BOARD OF TRUSTEES POLICIES**

**BP 6400 Audits**

**ISSUED: June 16, 2009  
REVISED: December 11, 2012**

Reference:

Education Code Sections 84040(b)

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

In addition, the CEO shall assure that annual audits are completed in compliance with the approval of the District's general obligation bond measure (Measure CC) authorized pursuant to Section 1 of Article XIII A of the California Constitution.

The CEO shall establish the regulations necessary to carry out this policy.

Applicable Administrative Regulation:

AR 6401 Audits