



SAN DIEGO COMMUNITY COLLEGE DISTRICT

CITY COLLEGE • MESA COLLEGE • MIRAMAR COLLEGE • COLLEGE OF CONTINUING EDUCATION

Administrative Procedure

Chapter 6 – Business and Financial Services

AP 6400 – FINANCIAL AUDITS

Office(s) of Primary Responsibility:
Executive Business Officer

On or before April 1 of the fiscal year, the Board 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 longer than 5 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.

Audit reports for the preceding fiscal year must be presented to the Board and submitted to the California Community Colleges Chancellor's Office by December 31.

The District's Fiscal Services Department has been designated as the contact point for all external audits. Therefore, external audit entities shall arrange all initial contacts through Fiscal Services.

The Fiscal Services Department shall notify colleges and departments that will interact with the auditors in advance. The notice should indicate the purpose and scope of the audit and the dates of on-site audit work. When an entrance conference is necessary, Fiscal Services will facilitate arrangements with the appropriate District officials.

Fiscal Services shall provide a copy of the final audit reports to the Chancellor, and to the audited organizational unit. Fiscal Services shall ensure that District audit responses are submitted in a timely manner, and maintain a central file of all audit reports, responses, and related correspondence.

The Executive Business Officer shall ensure the timely submission of the District's single audit to the State Chancellor's Office, the Federal Audit Clearing House, and all other required entities.

The Audit firm conducting the District's single audit shall present said audits to the Governing Board for Review and Acceptance at the earliest possible board meeting following the conclusion of the audit.

References:

Education Code Sections 84040(b), 84040.5, and 81644;
Title 5 Section 59102;
ACCJC Accreditation Standard 3
See also: BP 6400

Approved: 9/22/09

Revised: 9/18/23

Supersedes: AP 6400.1

Accreditation reference updated 7/19/24