

Title Section 501(c)(2) et seq.; Title 31, United States Code, Section 7501 et seq.

	Related to CCLCP6400
ACCJC Accreditation Standard 3	

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 guidelines published by the American Institute of Certified Public Accountants in its Industry Audit Guide "Audits of State and Local Governmental Units." The Board shall 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.

