



BOARD POLICY

No. 606

MENDOCINO - LAKE COMMUNITY COLLEGE DISTRICT

AUDIT POLICY

The Board of Trustees directs the Superintendent/President to ensure that there is an annual independent fiscal audit of all funds, books and accounts of the District by a certified public accountant in accordance with the regulations of Title 5.

The Superintendent/President or his/her designee shall recommend to the Board of Trustees a certified public accountancy firm to perform the annual audit. The recommendation shall be based on community college experience, audit cost, prior performance, and number of years contracted with the District.

The annual audit shall be completed and delivered to the District prior to December 31 and submitted to the Board of Trustees for acceptance within sixty days after receipt by the District. The annual audit report shall be a public record, except as otherwise provided by law.

Reference: Education Code Section 84040(b), Title 5 59100-59118