



# BOARD POLICY

No. 6400

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MENDOCINO - LAKE COMMUNITY COLLEGE DISTRICT

## AUDITS

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

See Administrative Procedure #6400.1

Reference: Education Code Section 84040(b), ~~Title 5 59100-59118~~  
ACCJC Accreditation Standard III.D.7