

AUDITOR	2765
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The Board of Trustees shall contract with a qualified Certified Public Accountant to audit all funds and account groups of the district, including the student body and bookstore funds, account groups, and any other funds under the control or jurisdiction of the district.

The auditor shall:

1. Conduct such examination in accordance with generally accepted audit standards as prescribed by the Department of Finance, State of California and those items specified in the annual transmittal letter of the Chancellor's Office, California Community Colleges.
2. Prepare such financial statements as are required by law.
3. Make recommendations to the Board of Trustees concerning its accounting records, internal controls, procedures, and related activities as may appear necessary or desirable.
4. Examine for compliance with laws, regulations, and rules as specified in the California Community Colleges Audit Manual.
5. Perform such other related services as may be requested by the Board of Trustees.

(Revised: 11/25/74, 5/5/93)

(Moved from Chapter I to Chapter II: 8/6/03)