



PASADENA AREA COMMUNITY COLLEGE DISTRICT BOARD OF TRUSTEES BYLAWS

Title: Auditing District Accounts

Bylaw No. 1630

Legal Authority: Education Code, Section 84030-84031, 84040, 84040.3

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1. The Board shall select a qualified Certified Public Accountant to audit the District accounts annually including Associated Student accounts, Bookstore, KPCC, Cafeteria, the Foundation, and any other proprietary accounts and funds under the jurisdiction and control of the Governing Board. The accountant shall:
 - a. Conduct such examination in accordance with generally accepted audit standards as prescribed by the Department of Finance, State of California.
 - b. Prepare such financial statements as are required by law.
 - c. Make recommendations to the Board of Trustees concerning its accounting records, procedures, and related activities as may appear necessary or desirable.
 - d. Perform such other related services as may be requested by the Board.