

**Allan Hancock Joint Community College District  
Board Policy  
Chapter 6 – Business and Fiscal Affairs**

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**BP 6310 ACCOUNTING FOR FUNDS**

The Associate Superintendent/Vice President of Finance and Administration will be responsible to the Superintendent/ President for the proper accounting of all District and auxiliary accounting funds.

District monies will be received, recorded and accounted for in the appropriate office.

An annual audit of the books and all accounts of the District, including auxiliary accounting funds and accounts, and any other funds under the control of the District, will be ordered by the Board of Trustees; and the cost of the audit will be a charge against the funds of the District.