
Board Policy
Chapter 6 – Business and Fiscal Affairs

BP 6401 Performance Audits

References:

California Government Code Section 1236

1. District employees who conduct performance audits shall conduct their work as prescribed by the Government Auditing Standards issued by the Comptroller General of the United States.
2. District employees who conduct performance audits, when appropriate, may reference or use other professional auditing standards, including those prescribed by The Institute of Internal Auditors and The Association of Certified Fraud Examiners.

Also see AP 6401 Performance Audits

Adopted: No date

Revised: 11/11

Legal Citations for BP 6401

GOVERNMENT CODE - GOV

TITLE 1. GENERAL [100 - 7931.000]

(Title 1 enacted by Stats. 1943, Ch. 134.)

DIVISION 4. PUBLIC OFFICERS AND EMPLOYEES [1000 - 3599.84]

(Division 4 enacted by Stats. 1943, Ch. 134.)

CHAPTER 1. General [1000 - 1241]

(Chapter 1 enacted by Stats. 1943, Ch. 134.)

ARTICLE 8. Miscellaneous [1220 - 1241]

(Article 8 enacted by Stats. 1943, Ch. 134.)

1236.

(a) All city, county, city and county, and district employees that conduct audits or that conduct audit activities of those respective agencies shall conduct their work under the general and specified standards prescribed by the Institute of Internal Auditors or the Government Auditing Standards issued by the Comptroller General of the United States, as appropriate. The standards generally provide as follows:

- (1) That auditors should be independent of the activities they audit.
- (2) That audits should be performed with proficiency and due professional care.
- (3) That the scope of the audit should encompass the examination and evaluation of the adequacy and effectiveness of the organization's system of internal control and the quality of performance in carrying out assigned responsibilities.
- (4) That audit work should include planning the audit, examining and evaluating information, communicating results, and following up.
- (5) That the chief auditor should properly manage the auditing department.

(b) Nothing in this section is intended to limit the rights or obligations of auditors to conduct audits and audit activities in accordance with other laws and regulations that may apply to a particular entity, as appropriate.

(Amended by Stats. 2006, Ch. 452, Sec. 1. Effective January 1, 2007.)