



Live Well. Health Matters.

POLICY TITLE: ANNUAL AUDIT
POLICY NUMBER: 6220

COMMITTEE APPROVAL DATE: 09/30/2019
BOARD APPROVAL DATE: 10/23/2019

WRITTEN/REVISED BY: M. SUUA
SUPERSEDES: N/A

POLICY:

6220 It is the policy of the Beach Cities Health District (“District”) to engage a recognized audit firm to conduct an annual audit of the books of the District and to prepare an independent auditor’s report.

SCOPE:

6220.1 At least once each year, the Board shall engage the services of a qualified accountant of accepted reputation to conduct an audit of the books of the District and prepare a report.

6220.2 The financial statement of the District with the auditor’s certification, including any exceptions of qualifications as part of such certification, shall be published by the District by the Board pursuant to Section 6061 of the Government Code of the State of California.

6220.3 If federal awards exceed fiscal year expenditures of \$750,000, a Single Audit will be performed in accordance with §§75.501 and 75.514 in Part 75 of Title 45 in the CFR.

RESPONSIBILITY:

6220.4 It is the responsibility of the Chief Financial Officer to manage a competitive public bid process for audit services every five (5) years.

EXCEPTIONS:

6220.5 The Chief Executive Officer is the only person authorized to make exceptions to this policy.