

MONTEREY PENINSULA COLLEGE
GOVERNING BOARD POLICIES

2000 SERIES ADMINISTRATION & BUSINESS SERVICES

B. Business Services

2110 Accounting Systems

The Vice President for Administrative Services is responsible for maintaining a system of accounts, which will allow an accurate presentation, and lend itself to periodic analysis, of all funds or monies entrusted to the control or supervision of the Governing Board. The system of accounts will be maintained in accordance with the guidelines prescribed in the California Community Colleges Budget and Accounting Manual, and shall be subject to audit pursuant to section 84040 of the Education Code.

The Vice President for Administrative Services is responsible for developing and implementing fiscal procedures and internal accounting controls designed to ensure ongoing fiscal stability of the District.

The Vice President for Administrative Services shall periodically evaluate management and internal methods and systems designed to safeguard funds and property of the District, and to verify the authenticity of required financial and budget reports. This internal auditing function shall receive the cooperation of all administrators. All administrators share in the responsibility of recommending areas for review and for implementing suggested revisions.

Reference: Education Code 71073, 71080, 84030, 84031, 84040.
California Code of Regulations, Title 5, 59010.

Formerly Governing Board Policy 7.2.

Revised, Renumbered and Adopted: June 1, 1988.