

The superintendent/president shall establish procedures to assure that the district's fiscal management is in accordance with the principles contained in Title 5, section 58311, including:

- A. Adequate internal controls exist.
- B. Fiscal objectives, procedures, and constraints are communicated to the Board of Trustees and employees.
- C. Adjustments to the budget are made in a timely manner, when necessary.
- D. The management information system provides timely, accurate, and reliable fiscal information.
- E. Responsibility and accountability for fiscal management are clearly delineated.

The superintendent/president shall also establish procedures that satisfy the U.S. Education Department General Administration Regulations (EDGAR) Second Edition for any federal funds received by the district.

The books and records of the district shall be maintained pursuant to the California Community Colleges Budget and Accounting Manual.

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