

# BOARD POLICY

6301

SOUTH ORANGE COUNTY  
COMMUNITY COLLEGE DISTRICT

BUSINESS AND FISCAL AFFAIRS

## FISCALLY ACCOUNTABLE

The District, as a fiscally accountable entity, processes its own commercial checks, ensures proper internal controls for those payments, and audits the payments. The District follows the education code requirements and assumes the responsibilities that shifted from the Orange County Department of Education (OCDE). The District notifies OCDE of the payments to update their records and the County Treasury.

Upon approval by the Orange County Department of Education, the Chancellor and/or designee assumes all duties and responsibilities for being fiscally accountable for commercial checks that were formerly assigned to the county Superintendent of Schools/county Auditor-Controller. Checks are drawn on the county treasury and are printed, audited, and disbursed by the District.

### *Reference:*

*Education Code Section 85266*

Adopted: 09-23-13  
Revised: 04-22-19  
Revised: 10-23-23