

BOARD POLICY

6301

SOUTH ORANGE COUNTY
COMMUNITY COLLEGE DISTRICT

BUSINESS AND FISCAL AFFAIRS

FISCALLY ACCOUNTABLE

The District, as a fiscally accountable District, processes its own accounts payable and payroll disbursements, ensures proper internal controls, and audits the disbursements. 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 disbursements to update their records and the County Treasury.

As designated by the Board and as approved by OCDE, the Executive Director of Fiscal Services has been appointed as the District's disbursing officer and has assumed all duties and responsibilities for being fiscally accountable for accounts payable and payroll disbursements that were formerly assigned to the county Superintendent of Schools/county Auditor-Controller. Disbursements are drawn on the county treasury and are generated, audited, and disbursed by the District.

The Chancellor shall establish regulations outlining the details of the disbursement and audit process.

Reference:

Education Code Section 85266

Adopted: 09-23-13 Revised: 10-20-25
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