4.6.a SIERRA KINGS HEALTH CARE DISTRICT
FINANCE
POLICIES AND PROCEDURES

ANNUAL AUDIT – towards fiscally sound practices that protect the assets of the Sierra Kings Health Care District (referred to as the District).

Purpose:
The purpose of this policy is to prescribe the expectation of an annual audit of the District's financial standing as per Health and Safety Code section 32133.

POLICY:
It is the policy of the District that 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. The financial statement of the District with the auditor's certification, including any expectations or qualifications as part of such certification, shall be published on the District's website www.skhcd.org and emailed to the Fresno County at acttccofsdaudits@fresnocountyca.gov pursuant to Section 6061 of Government Code. The audit shall be completed and published by December 31st each year.

Written: June 23, 2020
Revised: 10/22/24
Reviewed: