

Supplement to Guide for Audits of K-12 LEAs - FY 2005-06 (Nonsubstantial Changes)

New or Retitled Articles

Article #	Original Title	New Title
3	State Compliance Requirements	State Compliance Procedures: Local Education Agencies Other Than Charter Schools
3.1		State Compliance Procedures: School Districts and Charter Schools
4	Charter Schools	State Compliance Procedures: Charter Schools

Relocated/Renumbered/Retitled Sections

Original Article #	Original Section #	Relocated to Article #	New Section #	Original Section Title	Revised Section Title
2	19812	1		Auditing Standards	
	19813		19815	Report Components	
	19814		19816	Definitions	
	19814.1		19816.1	Applicability of Audit Procedures by Audit Year	
3	19815	1	19813	Materiality Levels for Compliance Auditing	
	19816	1	19814	Auditor Judgment	
	19817			Attendance Accounting	Regular and Special Day Classes
	19817.1			Attendance Accounting	Regular and Special Day Classes
	19826	3.1	19845	Class Size Reduction	
	19826.1	3.1	19845.1	Class Size Reduction	