

Title 5. Education, Division 1.5. Education Audit Appeals Panel, Chapter 3. Audits of California K-12 Local Education Agencies, Article 1. General Provisions

5 CCR § 19810

§ 19810. Annual Audit Guides.

For each fiscal year beginning ~~The~~ “2014-15, the “Guide for Annual Audits for K-12 Local Education Agencies and State Compliance Reporting.” (July 1, 2014), published by the Education Audit Appeals Panel, on or about July 1 of each fiscal year, is incorporated by reference. The guide is superseded by a supplemental audit guide, if needed, published on or about March 1 of each fiscal year. The guide provides the audit steps, reporting requirements, and other guidance, for the required annual financial and compliance audits, subject to auditor judgment where alternative or additional audit steps may be appropriate. Each annual guide and any applicable supplement are available on www.eaap.ca.gov/audit-guide, with paper or electronic copies available on request.

Note: Authority cited: Section 14502.1, Education Code. Reference: Sections 14502.1, 14503 and 41020, Education Code.

HISTORY

1. New chapter 3 (articles 1-3, sections 19810-19831), article 1 (sections 19810-19811) and section filed 3-15-2004 as an emergency; operative 3-15-2004 (Register 2004, No. 12). A Certificate of Compliance must be transmitted to OAL by 7-13-2004 or emergency language will be repealed by operation of law on the following day.
2. Certificate of Compliance as to 3-15-2004 order transmitted to OAL 5-6-2004 and filed 6-23-2004 (Register 2004, No. 26).
3. Amendment of section heading and repealer and new section filed 6-13-2014 as an emergency; operative 7-1-2014 pursuant to Government Code section 11346.1(d) (Register 2014, No. 24). A Certificate of Compliance must be transmitted to OAL by 12-29-2014 or emergency language will be repealed by operation of law on the following day.
4. Certificate of Compliance as to 6-13-2014 order, including further amendment of section, transmitted to OAL 9-24-2014 and filed 11-5-2014 (Register 2014, No. 45). This database is current through 2/6/15 Register 2015, No. 6

5 CCR § 19810, 5 CA ADC § 19810