

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.**

The “2014-15 Guide for Annual Audits ~~for~~of K-12 Local Education Agencies and State Compliance Reporting” (~~July 1, 2014~~March 1, 2015), published by the Education Audit Appeals Panel, is incorporated by reference. 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](http://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.