

**State of California
Office of Administrative Law**

In re:
Education Audit Appeals Panel

Regulatory Action:

Title 05, California Code of Regulations

Adopt sections:

Amend sections: 19810

Repeal sections:

**NOTICE OF APPROVAL OF REGULATORY
ACTION**

Government Code Section 11349.3

OAL Matter Number: 2016-0621-04

OAL Matter Type: Regular (S)

This action updates the K-12 LEA Audit Guide for Fiscal Year 2015-16 as the K-12 LEA Audit Guide for Fiscal Year 2016-17 with amendments to Section R Educator Effectiveness, Section W Unduplicated Local Control Funding Formula Pupil Counts, and Section Z immunizations.

OAL approves this regulatory action pursuant to section 11349.3 of the Government Code. This regulatory action becomes effective on 8/3/2016.

Date: August 3, 2016



Mark Storm
Senior Attorney

For: Debra M. Cornez
Director

Original: Mary Kelly
Copy: Timothy E. Morgan

REGULAR

NOTICE PUBLICATION/REGULATIONS SUBMISSION

(See instructions on reverse)

For use by Secretary of State only

STD. 400 (REV. 01-09)

OAL FILE NUMBERS	NOTICE FILE NUMBER Z-2016-0411-02	REGULATORY ACTION NUMBER 2016-0621-045	EMERGENCY NUMBER
NOTICE		REGULATIONS	
AGENCY WITH RULEMAKING AUTHORITY Education Audit Appeals Panel			

ENDORSED - FILED
in the office of the Secretary of State
of the State of California

AUG 03 2016
1:34PM

2016 JUN 21 P 4: 30
OFFICE OF
ADMINISTRATIVE LAW

A. PUBLICATION OF NOTICE (Complete for publication in Notice Register)

1. SUBJECT OF NOTICE	TITLE(S)	FIRST SECTION AFFECTED	2. REQUESTED PUBLICATION DATE
3. NOTICE TYPE <input type="checkbox"/> Notice re Proposed <input type="checkbox"/> Regulatory Action <input type="checkbox"/> Other	4. AGENCY CONTACT PERSON	TELEPHONE NUMBER	FAX NUMBER (Optional)
OAL USE ONLY <input type="checkbox"/> Approved as Submitted <input type="checkbox"/> Approved as Modified <input type="checkbox"/> Disapproved/Withdrawn	NOTICE REGISTER NUMBER 2016, 17-2	PUBLICATION DATE 4/22/2016	

B. SUBMISSION OF REGULATIONS (Complete when submitting regulations)

1a. SUBJECT OF REGULATION(S) Audits of K-12 LEAs - FY 2016-17	1b. ALL PREVIOUS RELATED OAL REGULATORY ACTION NUMBER(S)
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2. SPECIFY CALIFORNIA CODE OF REGULATIONS TITLE(S) AND SECTION(S) (Including title 26, if toxics related)	ADOPT
SECTION(S) AFFECTED (List all section number(s) individually. Attach additional sheet if needed.)	AMEND 19810
TITLE(S) 5	REPEAL

3. TYPE OF FILING	<input checked="" type="checkbox"/> Regular Rulemaking (Gov. Code §11346)	<input checked="" type="checkbox"/> Certificate of Compliance. The agency officer named below certifies that this agency complied with the provisions of Gov. Code §11346.2-11347.3 either before the emergency regulation was adopted or within the time period required by statute.	<input type="checkbox"/> Emergency Readopt (Gov. Code, §11346.1(h))	<input type="checkbox"/> Changes Without Regulatory Effect (Cal. Code Regs., title 1, §100)
	<input type="checkbox"/> Resubmittal of disapproved or withdrawn nonemergency filing (Gov. Code §11349.3, 11349.4)	<input type="checkbox"/> Resubmittal of disapproved or withdrawn emergency filing (Gov. Code, §11346.1)	<input type="checkbox"/> File & Print	<input type="checkbox"/> Print Only
	<input type="checkbox"/> Emergency (Gov. Code, §11346.1(b))		<input type="checkbox"/> Other (Specify)	

4. ALL BEGINNING AND ENDING DATES OF AVAILABILITY OF MODIFIED REGULATIONS AND/OR MATERIAL ADDED TO THE RULEMAKING FILE (Cal. Code Regs. title 1, §44 and Gov. Code §11347.1)

5. EFFECTIVE DATE OF CHANGES (Gov. Code, §§ 11343.4, 11346.1(d); Cal. Code Regs., title 1, §100)	<input type="checkbox"/> Effective 30th day after filing with Secretary of State	<input checked="" type="checkbox"/> Effective on filing with Secretary of State	<input type="checkbox"/> \$100 Changes Without Regulatory Effect	<input type="checkbox"/> Effective other (Specify)
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6. CHECK IF THESE REGULATIONS REQUIRE NOTICE TO, OR REVIEW, CONSULTATION, APPROVAL OR CONCURRENCE BY, ANOTHER AGENCY OR ENTITY	<input type="checkbox"/> Department of Finance (Form STD. 399) (SAM §6660)	<input type="checkbox"/> Fair Political Practices Commission	<input type="checkbox"/> State Fire Marshal
	<input checked="" type="checkbox"/> Other (Specify) Education Code 14502.1(a) per agency request		

7. CONTACT PERSON Timothy E. Morgan	TELEPHONE NUMBER (916) 445-7745	FAX NUMBER (Optional) (916) 445-7626	E-MAIL ADDRESS (Optional) tmorgan@eaap.ca.gov
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8. I certify that the attached copy of the regulation(s) is a true and correct copy of the regulation(s) identified on this form, that the information specified on this form is true and correct, and that I am the head of the agency taking this action, or a designee of the head of the agency, and am authorized to make this certification.

SIGNATURE OF AGENCY HEAD OR DESIGNEE <i>Mary C. Kelly</i>	DATE 6.21.16
TYPED NAME AND TITLE OF SIGNATORY Mary C. Kelly, Executive Officer	

For use by Office of Administrative Law (OAL) only

ENDORSED APPROVED

AUG 03 2016

Office of Administrative Law

Title 5, Division 1.5
Chapter 3. Audits of California K - 12 Local Education Agencies
Article 2 Audit Reports

§ 19810. Annual Audit Guides.

The "~~2015-16~~2016-17 Guide for Annual Audits for K-12 Local Education Agencies and State Compliance Reporting," (~~March 1, 2016~~)(July 1, 2016), adopted 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. The annual guide is superseded by a supplemental audit guide, if needed, adopted before March 1 of each fiscal year. 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: Education Code Sections 14502.1, 47612; California Constitution, Article XIII, Section 36, subdiv. (e), subpara 7, and Article XIII A, Section 1, subdiv. (b), subparas 3(C) and 3(D).

Reference: California Constitution, Article XIII B, Section 1.5; Education Code Sections 8482.3(e)(5), 2574(b)(3)(C), 14501, 14502.1, 14503, 15286, 41020, 42238.02(b)(3)(B), 47612.5, 47634.2, and 48000, Education Code.