

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

§ 19810. Annual Audit Guides.

~~Appendices A, B and C of the “2020-21 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting,” (March 1, 2021), adopted by the Education Audit Appeals Panel, is~~ are incorporated by reference. The guide ~~itself, which~~ provides the audit steps, reporting requirements, and other guidance, for the required annual financial and compliance audits, ~~is incorporated by reference in Section 19810.5 (rather than this section) for the 2020-21 audit year only.~~ subject to auditor judgment where alternative or additional audit steps may be appropriate. The ~~appendices to the annual guide is~~ are superseded by a supplemental ~~appendices~~ audit guide, if needed, adopted before March 1 of each fiscal year. Each annual guide, including Appendices A, B and C and any applicable supplement are available on www.eaap.ca.gov/audit-guide, with paper or electronic copies available on request.

~~Note: Authority cited: Sections 14502.1 and 41024, Education Code.~~

~~Reference: California Constitution Article XIII B, Section 1.5; and Education Code Sections 14501, 14502.1, 14503, 15286, 17070.63, 17076.10, 17375, 41020, and 41024.~~

Note: Authority cited: Sections 14502.1 and 47612, Education Code; 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; and Sections 2574, 14501, 14502.1, 14503, 37700, 41020, 42238.02, 43500, 43501, 43502, 43504, 43505, 43509, 44258.9, 45037, 46300, 47612.5, 47634.2 and 48000, Education Code.