

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

§ 19810.5. Annual Audit Guide 2020-21.

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 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. This audit guide, excluding Appendices (A, B and C), supersedes, only for fiscal year 2020-21, the guide adopted July 1, 2020. This guide reflects legislation passed to make changes to the requirements of school districts resulting from the COVID-19 pandemic. Appendices A, B and C, were not impacted by such legislation and remain incorporated by section 19810. This audit guide, together with the applicable version of the Appendices incorporated by section 19810, is available on www.eaap.ca.gov/audit-guide, with paper or electronic copies available on request.

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.