

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

§ 19810. Annual Audit Guides.

The ~~Appendices A, B and C of the “2020-21 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting,” (July~~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 The ~~appendices to the annual guide is~~are superseded by ~~a~~supplemental ~~appendices to the audit guide,~~ if needed, adopted before March 1 of each fiscal year.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.eap.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(b)(3)(C), 8482.3(f)(5), 14501, 14502.1, 14503, 14509, 15286, 41020, 41024, 42238.02(b)(3)(B), 47612.5, 47634.2 and 48000, Education Code.~~

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.