



# Education Audit Appeals Panel

770 L Street, Suite 1100

Sacramento, California 95814

(916) 445-7745 Fax (916) 445-7626

[www.eaap.ca.gov](http://www.eaap.ca.gov)

Joel Montero  
Chairperson  
designee of the Fiscal Crisis &  
Management Assistance Team

Cheryl McCormick  
designee of the Director of Finance

Elizabeth Dearstyne  
designee of the Superintendent  
of Public Instruction

Mary C. Kelly  
Executive Officer

February 27, 2024

## Notice of Proposed Emergency Regulations

### Supplemented Audit Guide for K-12 Local Education Agencies – Fiscal Year 2023-2024

Pursuant to the requirements of Government Code Section 11346.1(a)(2) and Education Code Section 14502.1(b), the Education Audit Appeals Panel (EAAP) is providing notice of proposed *emergency* regulations, which consist of an amended Title 5, Section 19810, and a supplemented audit guide for the performance of the audits required by Education Code Section 41020 and 41024 for the 2023-24 fiscal year. Accompanying this notice are the revised Section 19810, and the document that section incorporates by reference: the Audit Guide for 2023-24, supplemented as of March 1, 2024 (as there are no amendments to Appendices A, B and C, they are not included in this notice). Also accompanying this Notice is the Finding of Emergency. You may also view this Notice, the proposed emergency text, and the Finding of Emergency at <http://www.eaap.ca.gov>.

### Written Public Comment

The proposed emergency regulations will be filed with the Office of Administrative Law (OAL) at least five *working* days after the distribution and posting of this Notice. The period for submitting written public comments to OAL will end five *calendar* days after OAL's posting. In order for OAL to consider comments, the comments must be *received* by OAL by **Monday, March 11, 2024**.

If you have comments regarding the proposed changes that you would like OAL to consider, you must submit those comments *in writing* to OAL and to EAAP at the addresses below. You must *specify the topic* of the emergency regulations (including the Supplemented Audit Guide for K-12 Local Education Agencies – Fiscal Year 2023-24). In Section 19810 and the proposed Supplemented Audit Guide, proposed new language is underlined; while proposed deletions are marked using a single strikeout. Submit written comments for *receipt* by OAL by **Monday, March 11, 2024** to:

Kenneth Pogue, Director  
Office of Administrative Law  
300 Capitol Mall, Suite 1250  
Sacramento, California 95814  
Fax: (916) 323-6826, e-mail: [staff@oal.ca.gov](mailto:staff@oal.ca.gov)  
(Re: Education Audit Appeals Panel Emergency Rulemaking)

If you submit any comments to OAL, provide EAAP with a copy of such comments, addressed to:

Mary C. Kelly, Executive Officer  
Education Audit Appeals Panel  
770 L Street, Suite 1100  
Sacramento, California 95814  
e-mail: [mkelly@eaap.ca.gov](mailto:mkelly@eaap.ca.gov)

(You may e-mail a copy of any comments to EAAP to ensure timely arrival.)

**Permanent Regulations**

Once approved by OAL and filed with the Secretary of State (on or about March 15, 2024), the *emergency* regulations will remain in effect until replaced by *permanent* regulations adopting the Audit Guide for 2023-24, supplemented as of March 1, 2024.

**Contact Person:**

Inquiries concerning the substance of the proposed action may be directed to Timothy Morgan, Staff Attorney, at (916) 445-7745 or by e-mail: [tmorgan@eaap.ca.gov](mailto:tmorgan@eaap.ca.gov).

Enclosures: Finding of Emergency  
Proposed text of emergency supplemental audit guide regulations, including:  
Amended Title 5, Section 19810, and Audit Guide for 2023-24 for K-12 Local  
Education Agencies, supplemented as of March 1, 2024 (incorporated by  
reference in Section 19810)