

**EDUCATION AUDIT APPEALS PANEL
2026 RULEMAKING CALENDAR**

**SCHEDULE A: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED
DURING THE YEAR 2025**

Subject:

(1) Audit Guide for California TK-12 Local Education Agencies, for Fiscal Year 2025-26 (March 1 Supplement)

(2) Audit Guide for California TK-12 Local Education Agencies, for Fiscal Year 2026-27 (July 1)

California Code of Regulations Title and Sections Affected:

Title 5, Division 1.5: amend Section 19810, and the incorporated Audit Guide

Statute(s) Being Implemented:

California Constitution, Article XIII A, section 1(b)(3)(C) and (D); and Article XIII B, Section 1.5; Education Code Sections 2574(b)(3)(C), 14501, 14502.1, 14503, 15286, 41020, 41024, 42238.02(b)(3)(B), and 47634.2.

Responsible Agency Unit:

Not applicable

Contact Person and Phone Number:

Rebecca Lee (279) 269-5775

Projected Notice Publication Date:

(1) 2025-26 Audit Guide (March 1 Supplement): February 27, 2026;

(2) 2026-27 Audit Guide: May 1, 2026

Projected Public Hearing Date:

(1) 2025-26 Audit Guide (March 1 Supplement): April 14, 2026;

(2) 2026-27 Audit Guide: June 16, 2026

Projected Adoption by Your Agency Date:

(1) 2025-26 Audit Guide (March 1 Supplement): April 20, 2026;

(2) 2026-27 Audit Guide: June 22, 2026

Projected To OAL for Review Date:

(1) 2025-26 Audit Guide (March 1 Supplement): May 1, 2026;

(2) 2026-27 Audit Guide: June 29, 2026