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

**§ 19810. Annual Audit Guides.**


(a) (1) The "2023-24 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting," (March 1, 2024), adopted by the Education Audit Appeals Panel, is incorporated by reference for the required financial and compliance audits of the 2023-24 fiscal year.
(2) The "2024-25 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting," (March 1, 2025), adopted by the Education Audit Appeals Panel, is incorporated by reference for the required financial and compliance audits of the 2024-25 fiscal year.
(3) The "2025-26 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting," (March~~July~~ 1, 202~~5~~6), adopted by the Education Audit Appeals Panel, is incorporated by reference for the required financial and compliance audits of the 2025-26 fiscal year.
(b) Each annual 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. Each annual guide is superseded by a supplemental audit guide, if needed, adopted before March 1 of each fiscal year.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, is available on *www.eaap.ca.gov/audit-guide*, with paper or electronic copies available on request.

Note: Authority cited: Article XIII, Section 36 and Article XIIIA, Section 1, California Constitution; and Sections 14502.1 and 47612, Education Code. Reference: Article XIIIB, Section 1.5, California Constitution; and Sections 2574, 14501, 14502.1, 14503, 37700, 41020, 41024, 41480, 42238.02, 43500, 43501, 43502, 43504, 43505, 43509, 43520, 43521, 43522, 44258.9, 45037, 46146, 46300, 47605, 47612, 47614, 48000, 48306, 48313, 51747, 51749, 52060, 53071, 56026, 56340 and 76004, Education Code.