



Education Audit Appeals Panel

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www.eaap.ca.gov

Elizabeth Dearstyne
Chairperson
designee of the Fiscal Crisis &
Management Assistance Team

Cheryl McCormick
designee of the Director of Finance

Abel Guillen
designee of the Superintendent
of Public Instruction

Rebecca Lee
Executive Officer

February 24, 2026

Notice of Proposed Emergency Regulations

Supplemental Audit Guide for K-12 Local Education Agencies – Fiscal Year 2025-2026

Education Code section 14502.1(a) requires the Controller, in consultation with the Department of Finance, the State Department of Education, and representatives of specified organizations, to propose the content of a guide for the required annual financial and compliance audits of school districts, offices of county superintendents of schools, and other local educational agencies including charter schools. Education Code section 14502.1(a) further requires the Controller to submit the proposed audit guide to the Education Audit Appeals Panel (EAAP) for review and possible amendment. The Panel will adopt the audit guide, pursuant to the rulemaking procedures of the Administrative Procedure Act, by July 1 of the fiscal year to be audited (and any supplement, as authorized, before March 1 of the audit year). EAAP has statutory authority to use the emergency regulations process to meet these deadlines (Education Code section 14502.1(b)).

Pursuant to the requirements of Government Code Section 11346.1(a)(2) and Education Code section 14502.1(b), the EAAP is providing notice of proposed *emergency* regulations, which consist of an amended California Code of Regulations, Title 5, section 19810, and a supplemental audit guide for the performance of the audits required by Education Code sections 41020 and 41024 for the 2025-26 fiscal year. Accompanying this notice are the revised California Code of Regulations, Title 5, section 19810 and the document that section incorporates by reference, the 2025-26 Supplemental Audit Guide (March 1, 2026). 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 the OAL posting. In order for OAL to consider comments, the comments must be *received* by OAL by **Monday, March 9, 2026**.

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 Supplemental Audit Guide for K-12 Local Education Agencies – Fiscal Year 2025-26). In Section 19810 and the proposed Supplemental Audit Guide, proposed new language is underlined and proposed deletions are marked using a single strikeout

Submit written comments for *receipt* by OAL by **Monday, March 9, 2026**, 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
Re: Supplemental Audit Guide for K-12 Local Education Agencies – Fiscal Year 2025-26

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

Martin Vazquez, Supervisor I
Education Audit Appeals Panel
770 L Street, Suite 1100
Sacramento, CA 95814
e-mail: martin.vazquez@eaap.ca.gov

Permanent Regulations

Once approved by OAL and filed with the Secretary of State (on or about March 13, 2026), the *emergency* regulations will remain in effect until replaced by *permanent* regulations adopting the 2025-26 Supplemental Audit Guide (March 1, 2026).

Contact Person:

Inquiries concerning the substance of the proposed action may be directed to Rebecca Lee, Executive Officer, by phone at (279) 269-5775 or by e-mail at rebecca.lee@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 2025-26 for K-12 Local
Education Agencies, supplemented as of March 1, 2026 (incorporated by
reference in Section 19810)