

MEETING AGENDA
Board Audit Committee

6:00 PM

April 4, 2017

East Side Union High School District Education Center
Superintendent's Conference Room
830 North Capitol Avenue
San Jose, CA 95133-1398

In compliance with the Americans with Disabilities Act, if you need special assistance, disability-related modifications or accommodations, including auxiliary aids or services, in order to participate in the public meeting of the Audit Committee, please contact the office of the District Superintendent at (408) 347-5011. Notification 72 hours prior to the Special Meeting will enable the District to make reasonable arrangements to ensure accommodation and accessibility to this meeting. Upon request, the District shall also make available this agenda and all other public records associated with this meeting in appropriate alternative formats for persons with a disability.

1. Call to Order/Roll Call

2. Introductions

A welcome is extended to the current, reappointed and newly appointed members of the Audit Committee

- Board Member Pattie Cortese – Previously served as Chair and is newly appointed as Chair
- Board Member Lan Nguyen – Newly appointed Vice Chair
- Dan Juchau – Reappointed Member
- Bruce Berg – Continuing Member
- Jon Reinke – Continuing Member
- Frank Stephens – Reappointed Alternate Member

3. Adopt Agenda

4. Special Order of Business

Individuals may be permitted to present an item out of order on the agenda to accommodate their schedules.

5. Public Comments

Members of the public may address the Audit Committee on any subject not on the agenda; however, provisions of the Brown Act (Government Code 54954.2(a) and 54954.3) preclude any action. As an unagendized item, no response is required from the Audit Committee or district staff and no action can be taken; however, the Committee may instruct the Chair to agendize the item for a future meeting.

6. Approval of Minutes

Action: Minutes from the November 29, 2016, meeting will be presented for approval.

External Auditor

7. Discussion/Action: Annual Audit 2016-17

Joyce Peters, Partner at Vavrinek, Trine, Day & Co., LLP, will present the 2016-17 engagement letters and the scope of work to be performed for the annual financial audit and the bond audit reports. Also, the results from the recent school site testing will be provided.

8. Discussion/Action: New Governmental Accounting and Auditing Standards

Joyce Peters, Partner at Vavrinek, Trine, Day & Co., LLP, will present the new governmental accounting and auditing standards GASB Statement No. 72 Fair Measurement.

Chair / Vice Chair

9. **Discussion/Action: Board Policy 3460 Financial Reports and Accountability; Board Audit Committee and Senior Manager of Internal Controls**

Pattie Cortese, Chair, and Lan Nguyen, Vice Chair, will present the revised Board Policy 3460 Financial Reports and Accountability; Board Audit Committee and Senior Manager of Internal Controls, approved by the Board on February 16, 2017.

10. **Discussion/Action: Updates**

Pattie Cortese, Chair, and Lan Nguyen, Vice Chair, will provide updates.

Senior Manager of Internal Controls

11. **Discussion/Action: Cash Handling and Associated Student Body (ASB)**

Kelly Kwong, Senior Manager of Internal Controls, will provide an update on ASB matters.

12. **Discussion/Action: School Connected Organizations**

Kelly Kwong, Senior Manager of Internal Controls, will provide an update on School Connected Organization matters.

13. **Discussion/Action: Fraud, Waste and Abuse Hotline**

Kelly Kwong, Senior Manager of Internal Controls, will report on the status of the Fraud, Waste and Abuse Hotline.

Superintendent / Associate Superintendent of Business Services

14. **Discussion/Action: Facility Work Order Process Audit Report - Final Remediation**

Marcus Battle, Associate Superintendent of Business Services, and Julio Lucas, Interim Director of Capital Planning and Design, will report on the final resolution of the Facility Work Order Process Audit Report (FY16-05) dated March 25, 2016, which was initially presented to the Audit Committee on April 4, 2016, under Item 10B.

15. **Discussion/Action: Bond Performance Audit Report - Final Remediation**

Marcus Battle, Associate Superintendent of Business Services, and Andre Bell, Director of Purchasing and Capital Accounting, will report on the final resolution of the Bond Performance Audit performed by Moss Adams, LLP. Audit report was initially presented to the Audit Committee on December 7, 2015, under Item 11, and a status update was provided on April 4, 2016, under Item 14.

Audit Committee Business

16. **Discussion/Action: Future Meetings**

Audit Committee will schedule the next meeting date and time.

17. **Superintendent Communications/Comments**

- Chris D. Funk, Superintendent
- Marcus Battle, Associate Superintendent of Business Services

18. **Audit Committee Member Comments**

Individual Audit Committee members may report on programs, conferences, meetings attended and/or items of interest to the public. An Audit Committee member may wish to express a concern or

observation about a topic not appearing on the agenda, or request items to be scheduled on a future agenda.

19. Future Agenda Items

20. Adjournment

EAST SIDE UNION HIGH SCHOOL DISTRICT

Minutes of Meeting

Unapproved

Item 6

Board Audit Committee

November 29, 2016

6:00 PM

East Side Union High School District

Education Center

Superintendent's Conference Room

830 Capitol Avenue, San Jose, CA 95133-1398

1. Call to Order /Roll Call

The meeting was called to order at 6:04 PM by Chair Pattie Cortese.

Committee members present for roll call:

Chair Cortese, Member Berg, Member Juchau and Alternate Member Stephens

Member Jon Reinke arrived at 6:06 PM.

Vice Chair Le arrived at 6:10 PM.

Staff present:

- *Marcus Battle*
- *Kelly Kwong*
- *Karen Poon*
- *Mary Guillen*

Presenter present:

- *Joyce Peters, External Auditor – VTD*

2. Introductions

Chair Cortese extended a welcome to members of the Audit Committee and audience.

3. Adopt Agenda

There were no changes to the agenda.

4. Special Order of Business

Individuals may be permitted to present an item out of order on the agenda to accommodate their schedules.

5. Public Comments

Members of the public may address the Audit Committee on any subject not on the agenda; however, provisions of the Brown Act (Government Code 54954.2(a) and 54954.3) preclude any action. As a unagendized item, no response is required from the Audit Committee or district staff and no action can be taken; however, the Board may instruct the Chair to agendize the item for a future meeting.

There were no public speakers.

6. Approval of Minutes

Minutes from the August 23, 2016, meeting will be presented for approval.

Motion by Member Berg, second by Member Juchau, to approve the Board Audit Committee Minutes of August 23, 2016, as presented.

Vote: 5/0; motion carries

Chair / Vice Chair

7. Discussion/Action: Updates

Pattie Cortese, Chair, and Van Le, Vice Chair, will provide update.

There were no updates presented under this item.

Senior Manager of Internal Controls

8. Discussion/Action: Cash Handling and Associated Student Body (ASB)

Kelly Kwong, Senior Manager of Internal Controls, will provide an update on ASB matters.

Kelly Kwong, Senior Manager of Internal Controls, shared with the Committee that this is the second year that ASBs are using ASBWorks online, an accounting system. It is going very well. There is more transparency. Access has been granted to a wider audience, including students and club advisors.

9. Discussion/Action: Fraud, Waste and Abuse Hotline

Kelly Kwong, Senior Manager of Internal Controls, will report on the status of the Fraud, Waste and Abuse Hotline.

There have been no reports made since the last Audit Committee meeting.

External Auditor

10. Discussion/Action: Annual Audit 2015-16

Joyce Peters, Partner at Vavrinek, Trine, Day & Co., LLP, will present the following draft reports for the year ended June 30, 2016:

- 10A. Annual Audited Actual Financial Report
- 10B. 2002 Measure G Fund Annual Financial Report and Performance Audit
- 10C. 2008 Measure E Fund Annual Financial Report and Performance Audit
- 10D. 2012 Measure I Fund Annual Financial Report and Performance Audit
- 10E. 2014 Measure I Fund Annual Financial Report and Performance Audit

Joyce Peters, External Auditor, shared with the Committee the 2015-2016 draft annual audits. The deadline for review/edits is December 15, 2016. She indicated that she prefers to receive the edits prior to the December 15 deadline.

Superintendent / Associate Superintendent of Business Services

11. Discussion/Action: Resolution of Request for General Fund Assistance for ASB

Marcus Battle, Associate Superintendent of Business Services, will report on the resolution of the request for the District's general fund to assist with Piedmont Hills High School ASB losses as discussed at the previous Audit Committee meeting on August 23, 2016, Agenda Item 9.

Associate Superintendent Battle shared with the Committee that Administration met with Piedmont Hills High School representatives. They were able to come to an agreed upon resolution: The District has agreed to assume some of the costs as a result of the ASB loss in funds.

12. Discussion/Action: Minority and/or Women Owned Report

Marcus Battle, Associate Superintendent of Business Services, and Andre Bell, Director of Purchasing and Capital Accounting, will present a report on prequalified vendors that are minority and/or woman owned.

Andre Bell, Director of Purchasing and Capital Accounting, made a presentation to the Audit Committee regarding prequalified vendors that are minority and/or woman owned. It was suggested that he make a presentation to the Board of Trustees in January, 2017.

Audit Committee Business

13. Discussion/Action: Audit Committee Charter

Dan Juchau, Member, will present recommendations for changes, if any, to the Audit Committee Charter.

Member Juchau reviewed the Audit Committee Charter. He did not have any recommended changes to the Charter since it had been thoroughly reviewed and edited a year ago.

Member Juchau discussed several parts of the Charter to ensure that the specifications of the Charter are being met. He suggested that the new Audit Chair and Vice Chair, to be appointed by the Board in December, review the Charter with the Senior Manager of Internal Controls during their first scheduled meeting.

14. Discussion/Action: Audit Committee Members – Terms and Appointment Process Review

Audit Committee will review the terms served by each Member, draft vacancy announcement and application.

- 14A. Member Terms
- 14B. Draft Announcement Seeking Applicants
- 14C. Member Application

The member terms, draft vacancy announcement seeking applicants to serve on the Audit Committee and the Member Application was shared with the Committee. The announcement is scheduled to go out within the week.

15. Discussion/Action: Future Meetings

Audit Committee will schedule the next meeting for November or April 4, 2017.

The next Board Audit Committee will be held on April 4, 2017, at 6:00 PM in the ESUHSD Superintendent's Conference Room.

16. Superintendent Communications/Comments

- Chris D. Funk, Superintendent
- Marcus Battle, Associate Superintendent of Business Services

Associate Superintendent Battle announced that the District will be going out to bid for an External Auditor.

17. Audit Committee Member Comments

Individual Audit Committee members may report on programs, conferences, meetings attended and/or items of interest to the public. An Audit Committee member may wish to express a concern or observation about a topic not appearing on the agenda, or request items to be scheduled on a future agenda.

18. Future Agenda Items

Recurring calendar item:

<i>Item</i>	<i>Date</i>	<i>Submitted By</i>
<i>Appoint Subcommittee to review Charter (Dan Juchau will review and make recommendations)</i>	<i>Fall (annually)</i>	<i>Chair</i>

19. Adjournment

Chair Cortese adjourned the meeting at 7:29 PM.

Respectfully submitted,

*Pattie Cortese
Board Audit Committee Chair*

BUSINESS AND NONINSTRUCTIONAL OPERATIONS**SUBJECT: Financial Reports and Accountability; Board Audit Committee and Senior Manager of Internal Controls**

The Governing Board is committed to ensuring the fiscal health of the District and providing public accountability. The Board shall adopt sound fiscal policies, oversee the District's financial condition, and continually evaluate whether the District's budget and financial operations ensure that the financial systems support the District's goals for student achievement.

(cf. 3100 - Budget)
(cf. 3110 - Transfer of Funds)
(cf. 3300 - Expenditures and Purchases)
(cf. 3430 - Investing)
(cf. 4143/4243 - Negotiations/Consultation)
(cf. 9000 - Role of the Board)
(cf. 9130 – Board Committees)

The Superintendent or designee shall provide the Board with financial reports throughout the year in accordance with law and as otherwise requested by the Board.

The Superintendent or designee shall ensure that all financial reports are prepared in accordance with law and in conformity with generally accepted accounting principles and financial reporting standards stipulated by the Governmental Accounting Standards Board and the California Department of Education (CDE). He/she shall establish a system of ongoing internal controls to ensure the reliability of financial reporting. The District's goal is to properly account for the financial and economic resources of the District and to enhance the understandability and usefulness of external financial reports for the community.

(cf. 3400 - Management of District Assets/Accounts)

When required by law or the Board, the Superintendent or designee shall submit to the Board reports of the District's financial status, including, but not limited to, any report specified in this Board policy or accompanying administrative regulation. When any such report must be approved by the Board prior to its submission to a local, state, and/or federal agency, the Superintendent or designee shall provide the report to the Board in sufficient time to enable the Board to carefully review the report and meet any applicable submission deadline.

The Board shall regularly communicate the District's financial position to the public and shall use financial reports to determine what actions and budget amendments, if any, are needed to ensure the District's financial stability.

If District conditions predict fiscal distress or indicate that the District might not be able to meet its fiscal obligations, the Board and Superintendent or designee shall act quickly to identify and resolve these conditions. The Board shall work cooperatively with the County Superintendent of Schools to improve the District's fiscal health and may contract with an external individual or organization to advise the District on fiscal matters.

Unaudited Actual Receipts and Expenditures

On or before September 15, the Board shall approve and file with the County Superintendent a statement of the District's unaudited actual receipts and expenditures for the preceding fiscal year. The Superintendent or designee shall prepare this statement using the state's standardized account code structure (SACS) as prescribed by the Superintendent of Public Instruction (SPI). (Education Code 42100)

Gann Appropriations Limit Resolution

On or before September 15, the Board shall adopt a resolution identifying, pursuant to Government Code 7900-7914, the District's estimated appropriations limit for the current fiscal year and the actual appropriations limit for the preceding fiscal year. Documentation used to identify these limits shall be made available to the public on the day of the Board meeting. (Education Code 42132; Government Code 7910)

(cf. 9322 - Agenda/Meeting Materials)

Interim Reports/Certification of Ability to Meet Fiscal Obligations

The Superintendent or designee shall submit two interim fiscal reports to the Board, the first report covering the District's financial and budgetary status for the period ending October 31 and the second report covering the period ending January 31. The reports and supporting data shall be made available by the District for public review. (Education Code 42130)

Within 45 days after the close of the period reported, the Board shall approve the interim report and certify, on the basis of the interim report and any additional financial information known by the Board, whether the District will be able to meet its fiscal obligations for the remainder of the fiscal year and, based on current forecasts, for the two subsequent fiscal years. The certification shall be classified as one of the following: (Education Code 42130, 42131)

1. "Positive certification" indicating that the District will meet its financial obligations for the current fiscal year and two subsequent fiscal years
2. "Qualified certification" indicating that the District may not meet its financial obligations for the current fiscal year or two subsequent fiscal years

3. "Negative certification" indicating that the District will be unable to meet its financial obligations for the remainder of the fiscal year or the subsequent fiscal year

The Superintendent or designee shall submit a copy of each interim report and certification to the County Superintendent using the state's SACS software, as prescribed by the state Superintendent of Public Instruction. (Education Code 42130, 42131)

If the District's certification is subsequently changed by the County Superintendent from a positive to a qualified or negative certification, or from a qualified to a negative certification, the Board may appeal the decision to the Superintendent of Public Instruction within five days of receiving the notice of change. (Education Code 42131)

Whenever the District receives a qualified or negative certification from the Board or the County Superintendent, the Superintendent or designee shall cooperate in the implementation of any remedial actions taken or prescribed by the County Superintendent under the authority granted to him/her pursuant to Education Code 42131.

If the second interim report is accompanied by a qualified or negative certification, the Board shall, no later than June 1, provide to the County Superintendent, the State Controller, and the Superintendent of Public Instruction a financial statement as of April 30 ("third interim report") that projects the District's fund and cash balances through June 30. (Education Code 42131)

At any time during the year when the County Superintendent conducts a comprehensive review of the District's financial and budgetary conditions after he/she has determined that the District's budget does not comply with state criteria and standards for fiscal stability, the Board shall review the County Superintendent's recommendations at a public Board meeting. Within 15 days of receiving the report, the District shall notify the County Superintendent and the Superintendent of Public Instruction of its proposed actions on the recommendation. (Education Code 42637)

Audit Report

Pursuant to Education Code 41020, if the District has a disapproved budget, has received a negative certification on any budget or interim fiscal report during the current fiscal year or either of the two preceding fiscal years, or has otherwise been determined by the County Superintendent to have a lack of going concern, any contract the District enters into for auditing services must be approved by the County Superintendent.

By April 1 of each year, the Board shall provide for an annual audit of the District's books and accounts. (Education Code 41020)

To conduct the audit, the Board shall select a certified public accountant or public accountant licensed by the State Board of Accountancy from among those deemed qualified by the State Controller. (Education Code 41020, 41020.5)

The Board shall not select any public accounting firm to provide audit services if the lead or coordinating audit partner having primary responsibility for the audit, or the audit partner responsible for reviewing the audit, has performed audit services for the District in each of the six previous fiscal years. (Education Code 41020)

No later than December 15, the report of the audit for the preceding fiscal year shall be filed with the County Superintendent, the CDE, and the State Controller. (Education Code 41020)

Prior to December 15 whenever possible, but in no case later than January 31, the Board shall review, at an open meeting, the annual District audit for the prior year, any audit exceptions identified in that audit, the recommendations or findings of any management letter issued by the auditor, and any description of correction or plans to correct any exceptions or any issue raised in a management letter. (Education Code 41020.3)

The Board shall have an opportunity at the meeting to ask questions of the auditor and request further information about the audit findings.

Audit Committee

The Board may establish an audit committee composed of staff knowledgeable in fiscal matters, other staff, Board representatives and representatives of the community. The committee shall serve in an advisory capacity to the Board and shall:

1) Assist the Board in providing oversight of the external/internal audit functions by:

~~1. Make recommendations regarding the selection of the external independent auditor.~~

- a. Review the plan for the audit process with the independent auditor to determine the adequacy of the nature, scope, and timetable of the audit
- b. Review the results of the audit and participate with the independent auditor and management in preparing final recommendations and responses
- c. Participate with the independent auditor in presenting the audit report to the Board
- d. Review Board policies and administrative regulations to recommend any revisions needed to ensure effective financial reporting
- e. Provide input on the effectiveness of the independent auditor
- f. Periodically report to the Board regarding the status of previous audit recommendations for improving the accounting and internal control systems

- 2) Assist the Board in providing oversight of the external and internal audit functions
- 3) Assist the Board in complying with its fiduciary oversight obligations
- 4) Provide a communication link between the external and internal auditor and the Board
- 5) Provide greater transparency over public funds while improving public trust

(cf. 1220 - Citizen Advisory Committees)

Senior Manager of Internal Controls

The Governing Board may establish the position of Senior Manager of Internal Controls as a senior management position of the classified service. (*Education Code §45100.5.*) Under the direction of the Governing Board, through the Board and the Chair and Vice Chair of the Audit Committee, the Senior Manager of Internal Controls shall be responsible for assisting District management and staff in: (1) development, coordination and implementation of internal accounting, systems, financial and managerial controls and audit procedures with particular emphasis on the District's bond program, contracting practices and school-site cash handling and accounting practices, and (2) the detection and investigation, as necessary, of the possible misuse and/or misappropriation of funds, theft and any other unlawful financial activities committed against the District including the District's Capital Improvement Programs, Bond Projects, Division of Instructional Programs, Food Services, Human Resources Division, and all programs within the Business Services Division.

The Senior Manager of Internal Controls shall at all times perform and carry out the duties and position responsibilities as set forth in the Board-approved job description and employment contract. The Senior Manager of Internal Controls is expected to work cooperatively with all District stakeholders in carrying out the duties of the position.

1. Independence and Objectivity

The Senior Manager of Internal Controls must maintain independence and objectivity at all times in the review and analysis of District operations and in the identification and preparation of any compliance, financial and operational recommendations for the East Side Union High School District.

2. Annual Audit Work Plan: Process for Preparation

The Senior Manager of Internal Controls shall submit an annual work plan for approval by the Governing Board. The process for the preparation and approval of the work plan shall be as directed by the Board and may include:

- (1) The Senior Manager of Internal Controls shall perform an on-going risk assessment of District operations and solicit input from all appropriate management levels, and all departments and sites to gain depth and breadth of possible internal control and operational weaknesses and risks

- (2) Based on the assessment, identify potential audit work plan projects using a four quadrant grid risk matrix based on materiality and probability/likelihood on a scale of low to high
- (3) Discuss the risk matrix with the Audit Committee Chair and Vice Chair and also members of the Superintendent's Council to assist in preparing a draft annual work plan that may include new and reoccurring projects
- (4) Present a draft preliminary work plan for consideration and/or discussion to the Board during a Board open session meeting;
- (5) Following the Board consideration/discussion of the draft preliminary work plan, revise and/or amend the draft work plan to address, as appropriate, any Board recommendations and direction
- (6) Submit the proposed annual work plan to the Audit Committee at first available Audit Committee meeting after the June 30th fiscal year close (typically in August or September each year)
- (7) Following consideration of the draft work plan by the Audit Committee, the Senior Manager of Internal Controls shall present the annual work plan to the Board for consideration, discussion and approval at the first Board meeting after the Audit Committee consideration (typically in September or October each year)

3. Execution of Audit Projects

The Senior Manager of Internal Controls shall schedule audit projects with members of Superintendent's Council to allow enough time for preparation and to minimize or avoid disruption to District's daily operations. Each audit project may include:

- (1) Initial planning phase including consultation with responsible administrator ("RA") to discuss scope, procedures and requested support;
- (2) Perform fieldwork which includes interviews, process walk-throughs, analysis of internal controls including preventive and detective controls, review of documents and compliance to and completeness of policies;
- (3) Closure/exit meeting to discuss findings to ensure accuracy of facts and reasonableness of recommendations.

4. Communication of Results and Internal Audit Reports

Drafting and preparation of the audit report is expected to be a collaborative and sequential process.

- (1) Review of draft report with RA as appropriate;
- (2) Review of draft report with other appropriate administrator(s) or administrative team (e.g., Superintendent, Associate Superintendent(s), or Superintendent's Council);
- (3) Review of draft report with Legal Counsel, as appropriate, to identify confidentiality and legal concerns and issues;

- (4) Final audit report presented to Audit Committee (not to include confidential, attorney work product or personnel issues);
- (5) Audit reports shall be publicly posted and available on the District's website;
- (6) Audit reports shall be received by the Governing Board in an agendized open session meeting;
- (7) Board Members who desire additional information and/or clarification regarding the audit report and recommendations may:
 - a. Communicate with the Audit Committee Chair individually regarding questions and concerns; or
 - b. Confer with the Senior Manager of Internal Controls directly regarding questions or concerns; or
 - c. Request that an audit report(s) be agendized for discussion by the Governing Board at a Board meeting.

5. Monitoring Remediation

- (1) Senior Manager of Internal Controls will maintain a Remediation Log to monitor remediation status of all recommendations for each audit report. Any long outstanding recommendation will be escalated to the Audit Committee Chair and subsequently to the Audit Committee's attention.
- (2) Once all recommendations are addressed for a specific audit report, or annually after reports have been issued, an update will be provided by the Senior Manager of Internal Controls to the Audit Committee, the Governing Board, and the Superintendent.

Legal Reference:

EDUCATION CODE

14500-14508 Financial and compliance audits

17150 Public disclosure of non-voter-approved debt

33127 Standards and criteria for local budgets and expenditures

33128 Standards and criteria; inclusions

33129 Standards and criteria; use by local agencies

35035 Powers and duties of superintendent

41010-41023 Accounting system

41326 Emergency apportionment

41344 Repayment of apportionment significant audit exceptions

41344.1 Appeals of audit findings

41455 Examination of financial problems of local Districts

42100-42105 Requirement to prepare and file annual statement

42127.6 School District operations monitoring; financial obligation nonpayment

42130-42134 Financial reports and certifications

42140-42142 Public disclosure of fiscal obligations

GOVERNMENT CODE

3540.2 School District; qualified or negative certification; proposed agreement review and comment

16429.1 Local agency investment fund

53646 Reports of investment policy and compliance

CODE OF REGULATIONS, TITLE 5

15070 Submission of reports using standardized account code structure

15453-15463 Criteria and standards for school District interim reports

Management Resources:

CSBA PUBLICATIONS

Maximizing School Board Governance: Fiscal Accountability, 2005

CDE COMMUNICATIONS

1208.00 Audit Resolution Process: Repayment Plans

GOVERNMENTAL ACCOUNTING STANDARDS BOARD

Statement 34, Basic Financial Statements and Management's Discussion and Analysis - For State and Local Governments, June 1999

Statement 45, Accounting and Financial Reporting by Employers for Post-employment Benefits Other Than Pensions, June 2004

U.S. GENERAL ACCOUNTING OFFICE AND PRESIDENT'S COUNCIL ON INTEGRITY AND EFFICIENCY (PCIE) PUBLICATIONS

Financial Audit Manual, revised 2003

STATE CONTROLLER PUBLICATIONS

Standards and Procedures for Audits of California K-12 Local Educational Agencies (annual publication)

WEB SITES:

CSBA: <http://www.csba.org>

California Association of School Business Officials: <http://www.casbo.org>

*California County Superintendents Educational Services Association:
<http://www.ccsesa.org>*

California Department of Education, Finance and Grants: <http://www.cde.ca.gov/fg>

Education Audit Appeals Panel: <http://www.eaap.ca.gov>

Fiscal Crisis and Management Assistance Team: <http://www.fcmat.org>

Governmental Accounting Standards Board: <http://www.gasb.org>

School Services of California: <http://www.sscal.com>

State Controller's Office: <http://www.sco.ca.gov>

U.S. Government Accounting Office: <http://www.gao.gov>