

EDUCATION CODE - EDC

TITLE 2. ELEMENTARY AND SECONDARY EDUCATION [33000 - 65001] (Title 2 enacted by Stats. 1976, Ch. 1010.)

DIVISION 3. LOCAL ADMINISTRATION [35000 - 45500] (Division 3 enacted by Stats. 1976, Ch. 1010.)

PART 24. SCHOOL FINANCE [41000 - 43052] (Part 24 enacted by Stats. 1976, Ch. 1010.) CHAPTER 1. State Financial Management and Control [41000 - 41060] (Chapter 1 enacted by Stats. 1976, Ch. 1010.)

ARTICLE 2. Accounting Regulations, Budget Controls and Audits [41010 - 41024] (Article 2 enacted by Stats. 1976, Ch. 1010.)

- (a) By January 31 of each year, the governing body of each local educational agency shall review, at a public meeting, the annual audit of the local educational agency for the prior year, any audit exceptions identified in that audit, the recommendations or 41020.3. findings of any management letter issued by the auditor, and any description of correction or plans to correct any exceptions or management letter issue. This review shall be placed on the agenda of the meeting pursuant to Section 35145.
- (b) During the 2021–22 fiscal year, the annual audit for the 2020–21 fiscal year and its relevant components, as identified pursuant to subdivision (a), shall instead be reviewed by February 28, 2022.

(Amended by Stats. 2021, Ch. 44, Sec. 19. (AB 130) Effective July 9, 2021.)