

STATE AGENCY WORKSHOPS:

K-12 LOCAL EDUCATIONAL AGENCY AUDITS

WITH FOCUS ON SCHOOL FACILITY PROGRAM PERFORMANCE AUDITS

The Office of Public School Construction (OPSC) and the Education Audit Appeals Panel (EAAP) are conducting free workshops to provide information to Certified Public Accountant (CPA) audit firms and Local Educational Agencies regarding the new performance audit process which began on July 1, 2018 for School Facility Program (SFP) projects funded on or after April 1, 2017, as required by Education Code Section 41024.

Audit training will be provided related to audit procedures to perform and audit reports to prepare with Generally Accepted Government Auditing Standards (GAGAS), also known as Yellow Book, performance audit standards and the audit instructions contained in the "2018-19 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting – Appendix B" contained on the California Education Audit Appeals Panel website (www.eaap.ca.gov). CPAs who attend the training will receive 4 hours of continuing professional education (CPE).

Topics include:

- Introduction/Outline of the new performance audit process
- Using OPSC's website as a tool in completing performance audits
- Examples of necessary performance audit procedures for a standard SFP close-out audit
- Training and discussion related to additional performance audit procedures needed for non-standard audits/programs, including Savings, Reduction to Costs Incurred, Financial Hardship, Career Technical Education, Charter School Facilities, and the Unfunded List.

The workshop will include a presentation session and a question & answer session.



California State Controller's Office

WORKSHOP DATES:

Wednesday, October 17, 2018 – 10:00 a.m.–3:00 p.m.

Santa Clara County Office of Education
1290 Ridder Park Drive
San Jose, CA 95131

Thursday, October 25, 2018 – 10:00 a.m.–3:00 p.m.

Fresno County Office of Education
1111 Van Ness Avenue
Fresno, CA 93721

Monday, January 7, 2019 – 10:00 a.m.–3:00 p.m.

Los Angeles County Office of Education
12830 Columbia Way
Downey, CA 90242

Wednesday, January 16, 2019 – 10:00 a.m.–3:00 p.m.

(includes State Controller's Office Presentation)
Department of General Services
Ziggurat Auditorium (also via webcast)
707 Third Street
West Sacramento, CA 95605

Tuesday, January 29, 2019 – 10:00 a.m.–3:00 p.m.

San Diego County Office of Education
East County Regional Education Center
924 East Main Street
El Cajon, CA 92021

Additional information can be found on OPSC's webpages:

<http://www.dgs.ca.gov/opsc/Home.aspx>

If you would like to register for any of these free workshops, please click on the dates above or visit OPSC's website.