

REPORT OF THE EXECUTIVE OFFICER
State Allocation Board Meeting, February 22, 2023

LOCAL AUDITS UPDATE

PURPOSE OF REPORT

To inform the State Allocation Board (Board) of local audits certified by the State Controller's Office (SCO) for January 2022 through January 2023.

DESCRIPTION

An audit of a local educational agency's expenditures by an independent auditor is required within one year of a project's final expenditure report or three years elapse from the date of the final fund release for an elementary school or four years for a middle or high school project, whichever occurs first. All local audits are required to be submitted, reviewed, and certified by the SCO. Once certified, a copy of the local audit report will be forwarded to the Office Public School Construction (OPSC). Staff is informing the Board of how many audits have been certified by SCO from January 2022 to January 26, 2023; and disclosing audit findings reported.

AUTHORITY

Education Code (EC) Section 41024 states in part:

- (a)(1)(5) Any project identified on a local educational agency's detailed list of expenditures pursuant to paragraph (1) that is reported complete during the 2017-18 fiscal year shall be audited as part of that local educational agency's audit for the 2018-19 fiscal year. All other completed projects shall be audited as part of the local educational agency's audit for the fiscal year in which the project is reported complete.
- (c)(3) The auditor conducting the audit pursuant to this section shall notify the department of any audit exceptions identified pursuant to this section and any amounts or adjustments identified pursuant to subparagraph (C) of paragraph (1) consistent with the notification requirements established in subdivision (l) of Section 41020.

The full text of EC Section 41024 is included in Attachment A.

BACKGROUND

Current statute requires, commencing July 1, 2017, a local educational agency that receives any funds pursuant to the Leroy F. Greene School Facilities Act of 1998 (Chapter 12.5 (commencing with Section 17070.10) of Part 10 of Division 1 of Title 1) shall annually report a detailed list of all expenditures of state funds, including interest, and of the local educational agency's matching funds for completed projects until all state funds, including interest, all of the local educational agency's matching funds, and savings achieved, including interest, pursuant to EC Section 17070.63, are expended in accordance with the requirements of the Leroy F. Greene School Facilities Act of 1998,

BACKGROUND (cont.)

associated regulations, and any accompanying grant agreement signed by a local educational agency.

In addition, Education Code Section 41024 requires that all School Facility Program (SFP) projects funded after July 1, 2017, have an audit conducted by a certified public accountant (CPA). The audit shall be completed within one year of project completion. The completed audit reports are submitted to the SCO for review and certification. Staff analysis below summarizes information related to certified audit reports received for the 2022 calendar year as of January 26, 2023, and the dollar amount associated with any audit findings.

STAFF ANALYSIS/STATEMENTS

Two hundred forty-eight audit reports have been received by SCO in the 2022 calendar year and fifty-three were certified and an additional forty-five reports from prior years that were previously rejected, or delinquent have been certified. A total of ninety-eight reports have been certified (see Attachment B for listing of ninety-eight projects certified from January 1, 2022, and through January 26, 2023). Eight of the certified reports disclosed audit findings in the amount of \$1,484,767.70 for ineligible costs and site grant adjustment to be returned to the State.

Status of Audit Reports Submitted to SCO during 2022 calendar year as of January 26, 2023:

- Ninety-eight reports have been certified by SCO.
 - Fifty-three audit reports in 2022.
 - Forty-five audit reports from prior years.
- One hundred sixty-two reports are currently in the audit review process.
 - Ninety-nine reports have been preliminary accepted, and sixty-two reports have been preliminary rejected. Preliminary accepted or preliminary rejected are reports that have been completed and are pending sign off.
 - One report has not yet been reviewed.
- Thirty-three reports have been rejected. The CPA firms have been notified about the necessary revisions/corrections that must be made for the report to be certified. Audit reports were rejected by SCO because they did not meet the reporting standards contained in the Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting, Appendix B or Appendix C (K-12 Audit Guide).

STAFF ANALYSIS/STATEMENTS (cont.)

The information below summarizes the data for the audits certified by SCO by calendar year.

	Year 2019	Year 2020	Year 2021	Year 2022	Total
Received:	32	83	138	248	501
Under Review	18	28	31	150	227
Certified:	14	55	107	98	274
Findings:	0 of 14 Reports	5 of 55 Reports	14 of 107 Reports	8 of 98 Reports	27 of 274 Reports
Amount to be returned:	\$0.00	\$8,342.00	\$16,016.00	\$1,484,767.70*	\$1,509,125.70

*Two projects represent \$1,322,725.00 of the \$1,484,767.70 with site grant adjustments. Pursuant to School Facility Program Section 1859.106(a), a grant adjustment for the difference between the eligible site expenditures and the site grant amount must be made. The site grant amount was over funded. Therefore, the difference is due back to the State. One project had \$162,042.70 in total ineligible expenditures that is due back to the State.

The following factors may have contributed to successful audit processes and audit reports which contained minimal audit findings:

- 1) The required grant agreement provides detailed and transparent guidance for the reporting of eligible expenditures, including appendices detailing specific types of eligible and ineligible expenditures.
- 2) OPSC's participation in the K-12 Audit Guide development committee and collaboration with representatives from the SCO, California Department of Education, Education Audit Appeals Panel, and CPA firms in developing required audit procedures to be published in the K-12 Audit Guide
- 3) As subject matter experts, OPSC has provided continual technical assistance and answers to inquiries regarding the audits to CPAs, local educational agencies, and consultants through emails and phone calls throughout 2022.
- 4) Continued outreach and training provided by OPSC staff. The virtual training, FAQ (Frequent Ask Questions), and past workshops that includes California CPA Foundation, the Small School Districts Association (SSDA), and the Coalition for Adequate School Housing (CASH) have provided education, training, and guidance related to the audit process.

RECOMMENDATION

Acknowledge the report.

ATTACHMENT A

AUTHORITY

Education Code Section 41024 states:

(a) (1) Commencing April 1, 2017, a local educational agency that receives any funds pursuant to the Leroy F. Greene School Facilities Act of 1998 (Chapter 12.5 (commencing with Section 17070.10) of Part 10 of Division 1 of Title 1) shall annually report a detailed list of all expenditures of state funds, including interest, and of the local educational agency's matching funds for completed projects until all state funds, including interest, all of the local educational agency's matching funds, and savings achieved, including interest, pursuant to Section 17070.63, are expended in accordance with the requirements of the Leroy F. Greene School Facilities Act of 1998, associated regulations, and any accompanying grant agreement signed by a local educational agency. A local educational agency's detailed list of expenditures shall identify expenditures on a project-by-project basis, reflect completed projects that were reimbursed within that fiscal year, and shall clearly indicate the list of projects that have been completed.

(2) For purposes of this section, the determination that a project is complete shall be in accordance with the regulations adopted pursuant to the Leroy F. Greene School Facilities Act of 1998 (Chapter 12.5 (commencing with Section 17070.10) of Part 10 of Division 1 of Title 1).

(3) The total amount of interest earned on the state funds shall be reported on the final expenditure report upon completion of a project. For the purposes of determining the total amount of interest earned on the state funds, interest shall be considered to accrue from the time state funds are deposited in the local educational agency's account until the time the local educational agency submits the final expenditure report to the Office of Public School Construction.

(4) Commencing April 1, 2017, a local educational agency participating in the school facilities program shall ensure that it retains all financial accounts, documents, and records necessary for an audit of completed projects pursuant to Section 16026 of Title 5 of the California Code of Regulations. For purposes of this paragraph and in compliance with any applicable state and federal standards, a local educational agency may maintain records electronically.

(5) Any project identified on a local educational agency's detailed list of expenditures pursuant to paragraph (1) that is reported complete during the 2017–18 fiscal year shall be audited in accordance with the audit guide required by Section 14502.1 for the 2018–19 fiscal year. All other completed projects shall be audited in accordance with the audit guide required by Section 14502.1 for the fiscal year in which the project is reported complete.

(6) The audit described in this section shall be completed within one year of project completion as determined by Section 1859.104 of Title 2 of the California Code of Regulations.

(b) (1) Commencing with audits of the 2018–19 fiscal year, the Controller shall include instructions in the audit guide required by Section 14502.1 that include, but are not necessarily limited to, procedures for determining all of the following:

(A) Whether funds identified by a local educational agency on its detailed list of expenditures pursuant to paragraph (1) of subdivision (a) have been expended in accordance with the requirements of the Leroy F. Greene School Facilities Act of 1998 (Chapter 12.5 (commencing with Section 17070.10) of Part 10 of Division 1 of Title 1), associated regulations, and any

accompanying grant agreement signed by a local educational agency. Any funds not expended in accordance with these requirements shall be disallowed and considered an audit finding.

(B) That savings achieved, including interest, pursuant to Section 17070.63, are used for other high priority capital outlay purposes identified by the local educational agency or returned to the Office of Public School Construction, and are used in accordance with the requirements of the Leroy F. Greene School Facilities Act of 1998 (Chapter 12.5 (commencing with Section 17070.10) of Part 10 of Division 1 of Title 1), associated regulations, and as specified in any accompanying grant agreement.

(C) Adjustments to the grant amounts received by a local educational agency for site acquisition costs based upon the local educational agency's final approved expenditures as required pursuant to Sections 1859.105 and 1859.106 of Title 2 of the California Code of Regulations.

(D) If there are any unspent funds associated with the completion of a Charter School Facilities Program project that must be returned to the Office of Public School Construction as required pursuant to Section 1859.169.1 of Title 2 of the California Code of Regulations.

(E) If there are any unspent funds associated with the completion of a Career Technical Education Facilities Program project that must be returned to the Office of Public School Construction as required pursuant to Section 1859.199 of Title 2 of the California Code of Regulations.

(F) If there are any unspent funds associated with the completion of a project, where the local educational agency received hardship funding as described in Sections 1859.81, 1859.81.1, 1859.81.2, and 1859.81.3 of Title 2 of the California Code of Regulations, that must either be returned to the Office of Public School Construction or expended consistent with the requirements pursuant to Section 1859.103 of Title 2 of the California Code of Regulations.

(G) Adjustments to the grant amounts received by a local educational agency associated with the substantial progress requirements reflected in the program reporting requirements pursuant to Section 1859.104 of Title 2 of the California Code of Regulations.

(2) Any amounts or adjustments identified pursuant to subparagraphs (C) to (G), inclusive, of paragraph (1) shall be identified within a local educational agency's audit, but shall not be considered an audit finding for purposes of this section.

(c) (1) The auditor conducting the audit pursuant to this section shall file the audit with the Controller within 60 days of the completion of the audit. The Controller shall be allowed access to audit working papers. Adjustments pursuant to paragraph (2) of subdivision (b) shall not be appealable to the Education Audit Appeals Panel pursuant to this section.

(2) Within 60 days of the receipt of the certified audit, and after determining that the audit conforms with the reporting standards contained in the audit guide, the Controller shall do both of the following:

(A) Provide the department a copy of the certified audit.

(B) Notify the Office of Public School Construction of any audit findings pursuant to this section and any amounts or adjustments identified pursuant to clause (iii) and provide the Office of Public School Construction with a copy of the certified audit identifying the amounts to be adjusted if, as a result of the audit conducted in accordance with the requirements of subdivisions (a) and (b), the auditor determines any of the following:

(i) A local educational agency has unspent funds for the project not identified as savings pursuant to Section 17070.63 that shall be returned pursuant to subparagraphs (C) to (G),

inclusive, of paragraph (1) of subdivision (b), and any accompanying grant agreement signed by a local educational agency.

(ii) A local educational agency is subject to an increase or decrease in funds provided pursuant to subparagraphs (C) to (G), inclusive, of paragraph (1) of subdivision (b), and any accompanying grant agreement signed by a local educational agency.

(iii) A local educational agency did not expend funds in accordance with the Leroy F. Greene School Facilities Act of 1998 (Chapter 12.5 (commencing with Section 17070.10) of Part 10 of Division 1 of Title 1) and any accompanying grant agreement signed by a local educational agency.

(3) Upon receipt of the certified audit, the Office of Public School Construction shall present any grant adjustments required pursuant to clauses (i) and (ii) of subparagraph (B) of paragraph (2) for a specified project to the State Allocation Board for an adjustment to the project apportionment. Funds identified for purposes of clauses (i) and (ii) of subparagraph (B) of paragraph (2) shall be apportioned from, or returned to, the appropriate funds, as established in the State Treasury pursuant to Section 17070.40 or 17070.41, as applicable. If a school district is required to return unspent funds, the fund source for returned funds shall be the county school facilities fund established pursuant to subdivision (a) of Section 17070.43.

(4) A local educational agency may appeal the audit finding pursuant to the timelines and process established in subdivision (d) of Section 41344. The procedures set out in subdivision (d) of Section 41344.1 do not apply to the audit required by this section.

(5) The Office of Public School Construction shall ensure that the local educational agency has corrected the audit finding by implementing a required penalty payment of funds equal to the amount of funds disallowed in the audit finding pursuant to the process specified in subdivision (d).

(d) (1) If, as the result of the audit, a local educational agency is required to pay funds pursuant to clause (iii) of subparagraph (B) of paragraph (2) of subdivision (c), the Office of Public School Construction shall recover the funds from the local educational agency.

(2) If the local educational agency has submitted an appeal to the Education Audit Appeals Panel pursuant to subdivision (d) of Section 41344, the Office of Public School Construction shall not recover funds until following the determination of the appeal.

(3) A local educational agency may use any local fund source to pay the disallowed amount pursuant to clause (iii) of subparagraph (B) of paragraph (2) of subdivision (c) so long as there is no legal prohibition regarding the use of those funds for this purpose.

(4) A local educational agency may request from the Office of Public School Construction a repayment plan within 90 days of receiving the final audit report, or within 30 days of withdrawing or receiving a final determination regarding an appeal pursuant to subdivision (d) of Section 41344 and subdivision (b) of Section 41344.1, as applicable. The Office of Public School Construction and the Director of Finance, or their designees, jointly shall establish a plan for payment. The payment plan shall be established in accordance with the following:

(A) If the executive officer of the Office of Public School Construction and the Director of Finance, in consultation with the department, concur that repayment of the disallowed amount in the current fiscal year would constitute a severe financial hardship for the local educational agency, they may jointly approve a plan of equal annual payments over a period of up to eight years. The plan may include interest on each year's outstanding balance at the rate earned on the state's Pooled Money Investment Account during that year. The executive officer of the Office of Public School Construction and the Director of Finance jointly shall establish this plan.

At the time the local educational agency is notified, the Controller also shall be notified of the plan by the executive officer of the Office of Public School Construction. The Controller shall withhold the annual amount established pursuant to the plan from the local educational agency's principal apportionment or Education Protection Account payments.

(B) Notwithstanding subparagraph (A), if the executive officer of the Office of Public School Construction and the Director of Finance, in consultation with the department, concur that repayment of the disallowed amount over an eight-year period would require the local educational agency to request an emergency apportionment pursuant to Article 2 (commencing with Section 41320) of, and Article 2.5 (commencing with Section 41325) of, Chapter 3, they may approve a plan of equal annual payments over a period of up to 20 years. The plan shall include interest on each year's outstanding balance at the rate earned on the state's Pooled Money Investment Account during that year. The Controller shall withhold the annual amount established pursuant to the plan from the local educational agency's principal apportionment or Education Protection Account payments.

(C) If a payment plan submitted pursuant to this section is not approved by the executive officer of the Office of Public School Construction and the Director of Finance, in consultation with the department, or is not requested by the local educational agency, the executive officer of the Office of Public School Construction shall invoice the local educational agency for the entire disallowed amount. If the local educational agency does not remit payment for the invoice within 120 days of issuance, the executive officer of the Office of Public School Construction shall request that the Controller withhold the entire disallowed amount from the local educational agency's principal apportionment or Education Protection Account payments.

(D) (i) Funds recovered by the executive officer of the Office of Public School Construction or withheld by the Controller pursuant to this section shall be deposited into the appropriate state school facilities fund, as established in the State Treasury pursuant to Section 17070.40 or 17070.41, as applicable.

(ii) Funds remitted to the Office of Public School Construction by a local educational agency from local fund sources, as authorized by paragraph (3), shall be deposited into the appropriate state school facilities fund, as established in the State Treasury pursuant to Section 17070.40 or 17070.41, as applicable.

(e) As used in this section, "audit or review" and "local educational agency" shall have the same meaning as the terms are defined in paragraphs (1) and (2) of subdivision (e) of Section 41344.

(f) The State Allocation Board shall not waive all or any part of this section, any grant agreement or provisions of a grant agreement signed by a local educational agency that receives any funds pursuant to the Leroy F. Greene School Facilities Act of 1998 (Chapter 12.5 (commencing with Section 17070.10) of Part 10 of Division 1 of Title 1), or any regulation adopted that implements a provision of this section.

(g) In any appeal filed pursuant to Section 41344 and this section, the Office of Public School Construction, the Department of Finance, and the department may timely move to intervene as a party.

(h) If the Office of Public School Construction chooses not to intervene in an appeal, the administrative law judge conducting the hearing, or the Education Audit Appeals Panel, may request that the Office of Public School Construction issue and file in the appeal an objective interpretation of any applicable law, regulation, or term of the grant agreement within 30 days of the request or such longer period as the administrative law judge or the Education Audit Appeals Panel deems reasonable. The Office of Public School Construction's filing shall not argue or seek to resolve issues of fact, but may state how a particular law, regulation, or grant

agreement term applies to competing factual contentions. The agent of the Office of Public School Construction shall be precluded from acting as a party once a request pursuant to this subdivision is made.

(i) Notwithstanding subdivision (a), this section shall not apply to any school facilities project that was apportioned before July 1, 2017.

(Amended by Stats. 2020, Ch. 110, Sec. 10. (SB 820) Effective September 18, 2020.)

STATE CONTROLLER'S OFFICE
SCHOOL FACILITY PROGRAM
STATUS OF BOND AUDIT REPORTS
As of January 26, 2023:

Attachment B - SCO Status of Review Report

No.	School District	School Site	Project Number	Type of Audit	Project Type	SCO Review Status Certified	Report Received Date	Certification Letter Sent Date
1	Fremont Union High School District	Homestead High School	57/69468-00-016	Closeout	Modernization	√	2020	2022
2	Fremont Union High School District	Homestead High School	50/69468-04-001	Closeout	New Construction	√	2020	2022
3	Placentia-Yorba Linda Unified School District	El Dorado High School	57/66647-00-033	Closeout	Modernization	√	2020	2022
4	Sunnyside Union Elementary School District	Sunnyside Elementary	57/72181-00-001	Closeout	Modernization	√	2020	2022
5	Happy Valley Elementary School District	Happy Valley Elementary	58/69757-00-001	Closeout	Rehabilitation	√	2020	2022
6	Larkspur Corte-Madera School District	Cove Elementary School	57/65367-00-005	Closeout	Modernization	√	2020	2022
7	Fresno Unified School District	Robinson Elementary School	50/62166-00-027	Closeout	New Construction	√	2021	2022
8	Long Beach Unified School District	Roosevelt Elementary School (C)	50/64725-05-001	Closeout	New Construction	√	2021	2022
9	Long Beach Unified School District	Roosevelt Elementary School (S)	50/64725-05-001	Savings	New Construction	√	2021	2022
10	Jefferson Elementary School District	Jefferson Elementary School	57/68544-00-001	Closeout	Modernization	√	2021	2022
11	Marin County Office of Education	Marin County Community School	50/10215-00-001	Closeout	New Construction	√	2021	2022
12	San Benito High School District	San Benito High	51/67538-00-001	Closeout	Facility Hardship	√	2021	2022
13	Simi Valley Unified School District	Mountain View Elementary	57/72603-00-032	Closeout	Modernization	√	2021	2022
14	Plumas Unified School District	C. Roy Carmichael Elementary School	58/66969-00-001	Closeout	Rehabilitation	√	2021	2023
15	Plumas Unified School District	Quincy Elementary School	58/66969-00-002	Closeout	Rehabilitation	√	2021	2023
16	Scotts Valley Unified School District	Scotts Valley Middle School	51/75432-00-001	Closeout	Facility Hardship	√	2021	2023
17	Long Beach Unified School District	Lindsey Academy (S)	57/64725-00-017	Savings	Modernization	√	2021	2022
18	Trinidad Union School District	Trinidad Union Elementary	57/63057-00-001	Closeout	Modernization	√	2021	2023
19	Chaffey Joint Union High School District	Rancho Cucamonga High School	50/67652-00-016	Closeout	New Construction	√	2021	2023
20	Culver City Unified School District	Farragut Elementary School	57/64444-00-011	Closeout	Modernization	√	2021	2022
21	Culver City Unified School District	Culver City Middle School	57/64444-00-012	Closeout	Modernization	√	2021	2022
22	Natomas Unified School District	Bannon Creek Elementary	50/75283-00-016	Closeout	New Construction	√	2021	2023
23	Solano County Office of Education	Irene Larsen Center	58/10488-00-001	Closeout	Rehabilitation	√	2021	2023
24	Three Rivers Union School District	Three Rivers Elementary	58/72207-00-001	Closeout	Rehabilitation	√	2021	2023
25	Vallecitos School District	Vallecitos Elementary School	58/68437-00-001	Closeout	Rehabilitation	√	2021	2022
26	West Contra Costa Unified School District	Peres Elementary	57/61796-00-044	Closeout	Modernization	√	2021	2022
27	West Contra Costa Unified School District	Gompers (Samuel) Continuation	57/61796-00-045	Closeout	Modernization	√	2021	2022
28	West Contra Costa Unified School District	Coronado Elementary	57/61796-00-047	Closeout	Modernization	√	2021	2022
29	McFarland Unified School District	McFarland High	57/73908-00-005	Closeout	Modernization	√	2021	2022
30	Los Angeles Unified School District	Lanai Road Elementary	57/64733-37-006	Closeout	Modernization	√	2021	2022
31	Los Angeles Unified School District	Lokrantz (Sven) Elementary	57/64733-00-598	Closeout	Modernization	√	2021	2022
32	Washington Colony SD	Washington Colony Elementary	50/62513-00-001	Closeout	New Construction	√	2021	2023
33	Norris School District	Norris Middle School	57/63693-00-001	Closeout	Modernization	√	2021	2023
34	Firebaugh-Las Deltas Unified	Mills (Arthur E.) Intermediate	50/73809-00-004	Closeout	New Construction	√	2021	2023
35	Natomas Unified School District	Natomas High School	57/75283-00-002	Closeout	Modernization	√	2021	2022
36	Irvine Unified School District	ME Creekside HS (Career Technical Education)	55/73650-00-003	Closeout	Career Tech-New Construction	√	2021	2022
37	Natomas Unified School District	Natomas Park Elementary	50/75283-00-020	Closeout	New Construction	√	2021	2022
38	Monterey Peninsula Unified School District	Seaside High School	58/66092-00-006	Closeout	Rehabilitation	√	2021	2022
39	San Diego Union High School District	Earl Warren Junior High	57/68346-00-006	Closeout	Modernization	√	2021	2022
40	Atascadero Unified School District	Carrisa Plains Elementary	57/68700-00-003	Closeout	Modernization	√	2021	2022
41	West Contra Costa Unified School District	Helms Middle School	58/61796-00-008	Closeout	Rehabilitation	√	2021	2022
42	Natomas Unified School District	Discovery High School	50/75283-00-019	Closeout	New Construction	√	2021	2022
43	Natomas Unified School District	Natomas High School	55/75283-00-001	Closeout	Career Tech-New Construction	√	2021	2023
44	Natomas Unified School District	Westlake Charter Middle School	50/75283-00-017	Closeout	New Construction	√	2021	2023
45	Natomas Unified School District	Heron Elementary	50/75283-00-018	Closeout	New Construction	√	2021	2023
46	Sacramento City Unified School District	Kit Carson Middle School	50/67439-00-004	Closeout	New Construction	√	2022	2022
47	Sacramento City Unified School District	Kit Carson Middle School	57/67439-00-075	Closeout	Modernization	√	2022	2023
48	San Marcos Unified School District	Double Peak School	50/73791-00-015	Closeout	New Construction	√	2022	2023
49	Solana Beach School District	New Elementary School #7	50/68387-00-002	Closeout	New Construction	√	2022	2023
50	Woodlake Unified School District	Francis J. White Learning Center	57/76794-00-001	Closeout	Modernization	√	2022	2023
51	Clovis Unified School District	Clovis High	50/62117-00-017	Closeout	New Construction	√	2022	2022
52	Clovis Unified School District	Valley Oak Elementary	57/62117-00-038	Closeout	Modernization	√	2022	2022
53	Clovis Unified School District	Clovis West High	50/62117-00-018	Closeout	New Construction	√	2022	2022

54	Clovis Unified School District	Fort Washington Elementary	57/62117-00-034	Closeout	Modernization	v	2022	2022
55	Clovis Unified School District	Clovis West High	57/62117-00-035	Closeout	Modernization	v	2022	2022
56	Clovis Unified School District	Jefferson Elementary	57/62117-00-036	Closeout	Modernization	v	2022	2022
57	Clovis Unified School District	Clovis High	57/62117-00-037	Closeout	Modernization	v	2022	2022
58	Irvine Unified School District	Northwood High School Culinary Arts	50/73650-00-024	Closeout	New Construction	v	2022	2023
59	Irvine Unified School District	Creekside High School Culinary Arts	50/73650-00-025	Closeout	New Construction	v	2022	2023
60	Madera Unified School District	Madera High (Career Technical Education)	55/65243-00-003	Closeout	Career Tech-New Construction	v	2022	2023
61	Madera Unified School District	Madera High School (Career Technical Education)	55/65243-00-004	Closeout	Career Tech-New Construction	v	2022	2023
62	Irvine Unified School District	Portola Springs Elementary School	50/73650-00-022	Closeout	New Construction	v	2022	2023
63	Irvine Unified School District	Jeffrey Trail Middle School	50/73650-00-026	Closeout	New Construction	v	2022	2023
64	Bakersfield City School District	Compton Junior High	57/63321-00-016	Closeout	Modernization	v	2022	2023
65	Irvine Unified School District	Portola High School	50/73650-00-021	Closeout	New Construction	v	2022	2023
66	Irvine Unified School District	Cypress Village Elementary	50/73650-00-027	Closeout	New Construction	v	2022	2023
67	Palos Verdes Peninsula Unified School District	Palos Verdes High	57/64865-00-025	Savings	Modernization-Savings	v	2022	2023
68	Sulphur Springs Union School District	Valley View Elementary	50/65045-00-010	Closeout	New Construction	v	2022	2023
69	Whittier Union High School District	California High School	57/65128-00-021	Closeout	Modernization	v	2022	2023
70	Whittier Union High School District	California High School	57/65128-00-021	Savings	Modernization-Savings	v	2022	2023
71	Orange Unified School District	Anaheim Hills Elementary School	57/66621-00-053	Savings	Modernization-Savings	v	2022	2023
72	Grossmont Union High School District	Elite Academy	50/68130-13-006	Closeout	New Construction	v	2022	2023
73	Grossmont Union High School District	West Hills High School	57/68130-00-019	Closeout	Modernization	v	2022	2023
74	Pierce Joint Unified School District	Pierce High School	50/61614-00-004	Closeout	New Construction	v	2022	2023
75	Redondo Beach Unified School District	Alta Vista Elementary School	57/75341-00-025	Closeout	Modernization	v	2022	2023
76	Redondo Beach Unified School District	Parras Middle School	57/75341-00-023	Closeout	Modernization	v	2022	2023
77	Redondo Beach Unified School District	Adams Middle School	57/75341-00-024	Closeout	Modernization	v	2022	2023
78	West Contra Costa Unified School District	King Elementary	58/61796-00-009	Closeout	Facility Hardship-Modernization	v	2022	2023
79	Rocklin Unified School District	Granite Oaks Middle School	50/75085-00-013	Closeout	New Construction	v	2022	2023
80	West Contra Costa Unified School District	El Cerrito Senior High	58/61796-00-010	Closeout	Rehabilitation	v	2022	2023
81	Desert Sands Unified School District	La Quinta Middle School	57/67058-00-019	Closeout	Modernization	v	2022	2023
82	Desert Sands Unified School District	Hoover Elementary School	57/67058-00-018	Closeout	Modernization	v	2022	2023
83	Anderson Valley Unified School District	Anderson Valley Elementary School	57/65540-00-004	Closeout	Modernization	v	2022	2023
84	West Contra Costa Unified School District	El Cerrito Senior High	58/61796-00-011	Closeout	Rehabilitation	v	2022	2023
85	Windsor Unified School District	Windsor Oaks Academy	50/75358-00-016	Closeout	New Construction	v	2022	2023
86	Madera Unified School District	Virginia Lee Rose Elementary	50/65243-00-010	Closeout	New Construction	v	2022	2023
87	Madera Unified School District	Matilda Torres High School (Career Technical Education)	55/65243-00-006	Closeout	Career Tech-New Construction	v	2022	2023
88	Porterville Unified School District	Los Robles Elementary School	57/75523-00-013	Closeout	Modernization	v	2022	2023
89	Long Beach Unified School District	Renaissance High School for the Arts	57/64725-00-021	Closeout	Modernization	v	2022	2023
90	Long Beach Unified School District	Jordan High School	57/64725-00-019	Closeout	Modernization	v	2022	2023
91	San Marcos Unified School District	La Mirada Academy	50/73791-00-017	Closeout	New Construction	v	2022	2023
92	San Marcos Unified School District	La Mirada Academy	57/73791-00-007	Closeout	Modernization	v	2022	2023
93	Saddleback Valley Unified School District	La Tierra Early Childhood Center	57/73635-00-035	Closeout	Modernization	v	2022	2023
94	West Contra Costa Unified School District	Pinole Valley High	57/61796-00-051	Closeout	Modernization	v	2022	2023
95	West Contra Costa Unified School District	Pinole Valley High	58/61796-00-005	Closeout	Rehabilitation	v	2022	2023
96	Saugus Union School District	West Creek Elementary	50/64998-00-019	Closeout	New Construction	v	2022	2023
97	Saugus Union School District	James Foster Elementary	57/64998-00-008	Closeout	Modernization	v	2022	2023
98	Saugus Union School District	Charles Helmers Elementary	57/64998-00-009	Closeout	Modernization	v	2022	2023

*Of the 98 audit reports certified in 2022 and 2023, 53 of those reports received in 2022, 39 are reports received in 2021, and 6 reports was received in 2020.