

**2014/15 Guide for Annual Audits of K-12 Local Education Agencies
and State Compliance Reporting**

X. LOCAL CONTROL AND ACCOUNTABILITY PLAN	Workpaper Reference	Auditor Initials
1. Obtain a copy of the LEA's approved local control and accountability plan or annual update to the local control and accountability plan for the audit year.		
2. Select a sample of actions or services the LEA described in Sections 3A and 3B of the plan that the LEA identifies as having actual expenditures.		
3. Select a sample of actual expenditures for actions or services identified pursuant to (2) and examine supporting documentation to determine whether the expenditures were made consistent to the actions or services.		
4. If the expenditures selected pursuant to (3) were not made consistent to the identified actions or services, so state in a finding.		
5. For county offices of education and school districts only, verify the LEA:		
a. Presented the local control and accountability plan or approved annual update to the parent advisory committee in accordance with Education Code Section 52062 (a)(1) or 52068(a)(1), as appropriate.		
b. If applicable, presented the local control and accountability plan or approved annual update to the English learner parent advisory committee, in accordance with Education Code Section 52062(a)(2) or 52068(a)(2), as appropriate.		
c. Notified members of the public of the opportunity to submit comments regarding specific actions and expenditures proposed to be included in the local control and accountability plan or approved annual update in accordance with Education Code Section 52062(a)(3) or 52068(a)(3), as appropriate.		
d. Held at least one public hearing in accordance with Education Code Section 52062(b)(1) or 52068(b)(1), as appropriate.		
e. Adopted the local control and accountability plan or approved annual update in a public meeting in accordance with Education Code Section 52062(b)(2), or 52068(b)(2), as appropriate		
6. If the county office or school district was not in compliance with any of the requirements listed in (5), so state in a finding.		