AB 2243
Community College Audits

THE BILL

AB 2243 requires the Chancellor's office to make a report to the Joint Legislative Audit Committee on the cost and feasibility of making complete audits and auditor training available on its web-site.

Posting audit information on the Chancellor's web-site will be an incentive for individual community colleges to complete their audits on time. It will create an incentive for compliance in their audits and for making corrections in a timely manner. It will provide greater access for faculty and students to review their community college's expenditures and budget projects.

BACKGROUND

Individual districts are required to hire a CPA to conduct a yearly audit, reported to the Chancellor. The Chancellor ensures that the audits are completed in a timely manner and include all of the required information. These audits are public record and any interested party has the right to access them. The Chancellor's office has encountered some difficulty in recent years in monitoring these audits for accuracy and compliance with state and federal regulations. Funding shortfalls have resulted in a reduced staff, which has limited the Chancellor's oversight abilities. The State auditor monitors the district audits and reports discrepancies. The State auditor has found the Chancellor remiss in its oversight duties. In the State Auditor's "State of California: Internal Control and State and Federal Compliance Audit Report" for 2000 and 2001 the auditor has recommended that the Chancellor's office promptly issue management decisions and ensure that community colleges take appropriate and prompt corrective action to resolve audit findings. Although these audits are part of the public record, some faculty groups have reported difficulty in obtaining copies of them.

If you support this legislation please send letters to:

Assembly Member Judy Chu
State Capitol, Room 5126
Sacramento, CA 95814

For more information, please contact Anita Garcia at anita.garcia@asm.ca.gov.