

**DESK REVIEW CHECKLIST  
FISCAL YEAR 2023-24  
K-12 LOCAL EDUCATION ENTITIES**

**SCHOOL FACILITY PROGRAM**

The objective of this review is to ensure that the audit report meets applicable professional reporting standards, and the state program compliance requirements included in the applicable year's *Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting—Appendix B: School Facility Program Bond Fund Audits (K-12 Audit Guide—Appendix B)* published by the Education Audit Appeals Panel and available on their [website](http://eaap.ca.gov/audit-guide) at [eaap.ca.gov/audit-guide](http://eaap.ca.gov/audit-guide).

**I. Report Components for Performance Audits**

1. Does the audit report include the Independent Auditor's Report on Performance? [*K-12 Audit Guide—Appendix B, Report Components for Performance Audits, paragraph a.*]
2. Does the auditor's report include a statement that the performance audit was conducted in accordance with generally accepted government auditing standards (GAGAS) and 202X-2X Appendix B of the *K-12 Audit Guide*? [GAGAS 9.03 and 2023-24 *K-12 Audit Guide—Appendix B, Report Components for Performance Audits, paragraph c.*]
3. Does the auditor's report include a statement that those standards require that the auditor plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for their findings and conclusions based on their audit objectives? [GAGAS 9.03]
4. Does the auditor's report state whether the auditor believes that the evidence obtained provided a reasonable basis for the auditor's findings and conclusions based on the auditor's objectives? [GAGAS 9.03]
5. Does the auditor's report include a paragraph stating the results of the performance audit? [GAGAS 9.06]
6. Does the audit report contain the following (if applicable):
  - a. A description of the audit objectives, scope, and methodology used for addressing the audit objectives? [GAGAS 9.10-9.16 and 2023-24 *K-12 Audit Guide—Appendix B, Report Components for Performance Audits, paragraph a.*]
  - b. The audit results including findings, conclusions, and recommendations, if applicable? [GAGAS 9.18 and 2023-24 *K-12 Audit Guide—Appendix B, Report Components for Performance Audits, paragraph b.*]

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- c. A summary of the views of responsible officials? [GAGAS 9.50 and 2023-24 *K-12 Audit Guide*—Appendix B, Report Components for Performance Audits, paragraph d.]
- d. The nature of any confidential or sensitive information omitted, if applicable? [GAGAS 9.61 and 2023-24 *K-12 Audit Guide*—Appendix B, Report Components for Performance Audits, paragraph e.]

**II. Summary of Audit Schedules**

**Are the following schedules included in the audit report:**

1. Table of Hard Construction Costs:
  - Non-Financial Hardship Project closeout audit [2023-24 *K-12 Audit Guide*—Appendix B, procedure II.A.10]
  - Financial Hardship Project closeout audit [2023-24 *K-12 Audit Guide*—Appendix B, procedure III.A.11]
  - Charter School Facilities Program closeout audits [2023-24 *K-12 Audit Guide*—Appendix B, procedure V.A.11.a)]
2. Schedule of School Facility Program Summary of Audit Findings? [2023-24 *K-12 Audit Guide*—Appendix B, Summary of Audit Schedules paragraph A.]
3. Schedule of School Facility Program Site Grant Adjustments Summary? [2023-24 *K-12 Audit Guide*—Appendix B, Summary of Audit Schedules paragraph B.]
4. Schedule of School Facility Program Determination of Project Savings? [2023-24 *K-12 Audit Guide*—Appendix B, Summary of Audit Schedules paragraph C.]
5. Schedule of School Facility Program Summary of Final Project Funding? [2023-24 *K-12 Audit Guide*—Appendix B, Summary of Audit Schedules paragraph D.] Schedule includes the following if applicable:
  - i. Total Ineligible Expenditures Due the State
  - ii. Total Grant Adjustments Due the State or Due the LEA
  - iii. Audited Unspent Funds Due the State