

**ASSEMBLY BILL**

**No. 1264**

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**Introduced by Assembly Member Conway  
(Coauthors: Assembly Members Achadjian, Beth Gaines, Gorell,  
Hagman, Harkey, and Morrell)**

February 22, 2013

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An act to amend Sections 32281, 32282, and 41020 of the Education Code, relating to school safety.

LEGISLATIVE COUNSEL'S DIGEST

AB 1264, as introduced, Conway. Comprehensive school safety plans: tactical response plans.

(1) Existing law provides that school districts and county offices of education are responsible for the overall development of a comprehensive school safety plan for its schools operating kindergarten or any of grades 1 to 12, inclusive. Existing law requires the schoolsite council of a school to write and develop the school safety plan relevant to the needs and resources of the particular school, except as specified with regard to a small school district. Existing law requires the school safety plan to include specified strategies and programs that will provide or maintain a high level of school safety. Existing law authorizes a school district or county office of education to elect to not have its schoolsite council develop and write portions of its school safety plan that include tactical responses to criminal incidents, as defined, and instead develop those portions of the school safety plan with law enforcement officials and other specified persons. Existing law provides certain protections from disclosure for this tactical response plan.

This bill would require a comprehensive school safety plan to include a tactical response plan and protocol for teachers to provide notification

of pupils identified as having a potential mental health issue that is likely to result in violence or harm to the pupil or others. The bill would revise the definition of “tactical responses to criminal incidents” to include a plan to safeguard against incidents that include a firearm, explosive, or other deadly weapon. The bill would require a school district or county office of education to publicly announce its adoption or update of a tactical response plan, but would not require the school to disclose those portions of the plan that may be kept private pursuant to existing law.

(2) Existing law requires a county superintendent of schools to provide for an audit of all funds under his or her jurisdiction, and requires the governing board of a local educational agency to either provide for an audit of the books and accounts of the local educational agency or make arrangements with the county superintendent of schools having jurisdiction over the local educational agency to provide for that auditing. Existing law requires a county superintendent of schools to be responsible for reviewing the audit exceptions contained in an audit of a local educational agency under his or her jurisdiction related to specified topics, and determining whether the exceptions were either corrected or an acceptable plan of correction was developed. Existing law requires the county office of education to review certain audit exceptions upon submission and receipt of a final audit report. Existing law requires the Superintendent of Public Instruction to be responsible for ensuring that local educational agencies have either corrected or developed plans of correction for specified audit exceptions.

This bill, commencing with the 2014–15 fiscal year, would require the auditor to include in the audit report a summary of the extent to which a local educational agency has complied with the requirement that each of its schools develop a comprehensive school safety plan.

(3) By requiring school districts and county offices of education to perform additional duties in regards to their comprehensive school safety plan, the bill would impose a state-mandated local program.

The California Constitution requires the state to reimburse local agencies and school districts for certain costs mandated by the state. Statutory provisions establish procedures for making that reimbursement.

This bill would provide that, if the Commission on State Mandates determines that the bill contains costs mandated by the state, reimbursement for those costs shall be made pursuant to these statutory provisions.

Vote: majority. Appropriation: no. Fiscal committee: yes.  
State-mandated local program: yes.

*The people of the State of California do enact as follows:*

1 SECTION 1. Section 32281 of the Education Code is amended  
2 to read:  
3 32281. (a) Each school district and county office of education  
4 is responsible for the overall development of all comprehensive  
5 school safety plans for its schools operating kindergarten or any  
6 of grades 1 to 12, inclusive.  
7 (b) (1) Except as provided in subdivision (d) with regard to a  
8 small school district, the schoolsite council established pursuant  
9 to former Section 52012, as it existed before July 1, 2005, or  
10 Section 52852 shall write and develop a comprehensive school  
11 safety plan relevant to the needs and resources of that particular  
12 school.  
13 (2) The schoolsite council may delegate this responsibility to a  
14 school safety planning committee made up of the following  
15 members:  
16 (A) The principal or the principal’s designee.  
17 (B) One teacher who is a representative of the recognized  
18 certificated employee organization.  
19 (C) One parent whose child attends the school.  
20 (D) One classified employee who is a representative of the  
21 recognized classified employee organization.  
22 (E) Other members, if desired.  
23 (3) The schoolsite council shall consult with a representative  
24 from a law enforcement agency in the writing and development  
25 of the comprehensive school safety plan.  
26 (4) In the absence of a schoolsite council, the members specified  
27 in paragraph (2) shall serve as the school safety planning  
28 committee.  
29 (c) Nothing in this article shall limit or take away the authority  
30 of school boards as guaranteed under this code.  
31 (d) (1) Subdivision (b) shall not apply to a small school district,  
32 as defined in paragraph (2), if the small school district develops a  
33 districtwide comprehensive school safety plan that is applicable  
34 to each schoolsite.

1 (2) As used in this article, “small school district” means a school  
2 district that has fewer than 2,501 units of average daily attendance  
3 at the beginning of each fiscal year.

4 (e) (1) When a principal or his or her designee verifies through  
5 local law enforcement officials that a report has been filed of the  
6 occurrence of a violent crime on the schoolsite of an elementary  
7 or secondary school at which he or she is the principal, the principal  
8 or the principal’s designee may send to each pupil’s parent or legal  
9 guardian and each school employee a written notice of the  
10 occurrence and general nature of the crime. If the principal or his  
11 or her designee chooses to send the written notice, the Legislature  
12 encourages the notice be sent no later than the end of business on  
13 the second regular work day after the verification. If, at the time  
14 of verification, local law enforcement officials determine that  
15 notification of the violent crime would hinder an ongoing  
16 investigation, the notification authorized by this subdivision shall  
17 be made within a reasonable period of time, to be determined by  
18 the local law enforcement agency and the school district. For  
19 purposes of this section, an act that is considered a “violent crime”  
20 shall meet the definition of Section 67381 and be an act for which  
21 a pupil could or would be expelled pursuant to Section 48915.

22 (2) Nothing in this subdivision shall create any liability in a  
23 school district or its employees for complying with paragraph (1).

24 (f) (1) Notwithstanding subdivision (b), a school district or  
25 county office of education may, in consultation with law  
26 enforcement officials, elect to not have its schoolsite council  
27 develop and write those portions of its comprehensive school safety  
28 plan that include tactical responses to criminal incidents that may  
29 result in death or serious bodily injury at the schoolsite. The  
30 portions of a school safety plan that include tactical responses to  
31 criminal incidents may be developed by administrators of the  
32 school district or county office of education in consultation with  
33 law enforcement officials and with a representative of an exclusive  
34 bargaining unit of employees of that school district or county office  
35 of education, if he or she chooses to participate. The school district  
36 or county office of education may elect not to disclose those  
37 portions of the comprehensive school safety plan that include  
38 tactical responses to criminal incidents.

39 (2) As used in this article, “tactical responses to criminal  
40 incidents” means steps taken to safeguard pupils and staff, to secure

1 the affected school premises, and to apprehend the criminal  
2 perpetrator or perpetrators, *including, but not limited to, a plan to*  
3 *safeguard against incidents that include a firearm, explosive, or*  
4 *other deadly weapon.*

5 (3) Nothing in this subdivision precludes the governing board  
6 of a school district or county office of education from conferring  
7 in a closed session with law enforcement officials pursuant to  
8 Section 54957 of the Government Code to approve a tactical  
9 response plan developed in consultation with those officials  
10 pursuant to this subdivision. Any vote to approve the tactical  
11 response plan shall be announced in open session following the  
12 closed session.

13 (4) *A school district or county office of education shall publicly*  
14 *announce its adoption or update of a tactical response plan, but*  
15 *shall not be required to disclose those portions of the plan that*  
16 *may be kept private pursuant to this subdivision.*

17 ~~(4)~~

18 (5) Nothing in this subdivision shall be construed to reduce or  
19 eliminate the requirements of Section 32282.

20 SEC. 2. Section 32282 of the Education Code is amended to  
21 read:

22 32282. (a) The comprehensive school safety plan shall include,  
23 but not be limited to, both of the following:

24 (1) Assessing the current status of school crime committed on  
25 school campuses and at school-related functions.

26 (2) Identifying appropriate strategies and programs that will  
27 provide or maintain a high level of school safety and address the  
28 school's procedures for complying with existing laws related to  
29 school safety, which shall include the development of all of the  
30 following:

31 (A) Child abuse reporting procedures consistent with Article  
32 2.5 (commencing with Section 11164) of Chapter 2 of Title 1 of  
33 Part 4 of the Penal Code.

34 (B) Disaster procedures, routine and emergency, including  
35 adaptations for pupils with disabilities in accordance with the  
36 federal Americans with Disabilities Act of 1990 (42 U.S.C. Sec.  
37 12101 et seq.). The disaster procedures shall also include, but not  
38 be limited to, both of the following:

39 (i) Establishing an earthquake emergency procedure system in  
40 every public school building having an occupant capacity of 50

1 or more pupils or more than one classroom. A district or county  
2 office may work with the California Emergency Management  
3 Agency and the Seismic Safety Commission to develop and  
4 establish the earthquake emergency procedure system. The system  
5 shall include, but not be limited to, all of the following:

6 (I) A school building disaster plan, ready for implementation  
7 at any time, for maintaining the safety and care of pupils and staff.

8 (II) A drop procedure whereby each pupil and staff member  
9 takes cover under a table or desk, dropping to his or her knees,  
10 with the head protected by the arms, and the back to the windows.  
11 A drop procedure practice shall be held at least once each school  
12 quarter in elementary schools and at least once a semester in  
13 secondary schools.

14 (III) Protective measures to be taken before, during, and  
15 following an earthquake.

16 (IV) A program to ensure that pupils and both the certificated  
17 and classified staff are aware of, and properly trained in, the  
18 earthquake emergency procedure system.

19 (ii) Establishing a procedure to allow a public agency, including  
20 the American Red Cross, to use school buildings, grounds, and  
21 equipment for mass care and welfare shelters during disasters or  
22 other emergencies affecting the public health and welfare. The  
23 district or county office shall cooperate with the public agency in  
24 furnishing and maintaining the services as the district or county  
25 office may deem necessary to meet the needs of the community.

26 (C) Policies pursuant to subdivision (d) of Section 48915 for  
27 pupils who committed an act listed in subdivision (c) of Section  
28 48915 and other school-designated serious acts ~~which~~ *that* would  
29 lead to suspension, expulsion, or mandatory expulsion  
30 recommendations pursuant to Article 1 (commencing with Section  
31 48900) of Chapter 6 of Part 27 of Division 4 of Title 2.

32 (D) Procedures to notify teachers of dangerous pupils pursuant  
33 to Section 49079.

34 (E) A discrimination and harassment policy consistent with the  
35 prohibition against discrimination contained in Chapter 2  
36 (commencing with Section 200) of Part 1.

37 (F) The provisions of any schoolwide dress code, pursuant to  
38 Section 35183, that prohibits pupils from wearing “gang-related  
39 apparel,” if the school has adopted that type of a dress code. For  
40 those purposes, the comprehensive school safety plan shall define

1 “gang-related apparel.” The definition shall be limited to apparel  
2 that, if worn or displayed on a school campus, reasonably could  
3 be determined to threaten the health and safety of the school  
4 environment. Any schoolwide dress code established pursuant to  
5 this section and Section 35183 shall be enforced on the school  
6 campus and at any school-sponsored activity by the principal of  
7 the school or the person designated by the principal. For purposes  
8 of this paragraph, “gang-related apparel” shall not be considered  
9 a protected form of speech pursuant to Section 48950.

10 (G) Procedures for safe ingress and egress of pupils, parents,  
11 and school employees to and from school.

12 (H) A safe and orderly environment conducive to learning at  
13 the school.

14 (I) The rules and procedures on school discipline adopted  
15 pursuant to Sections 35291 and 35291.5.

16 (J) *A tactical response plan as provided for in subdivision (f)*  
17 *of Section 32281.*

18 (K) *Protocol for teachers to provide notification of pupils*  
19 *identified as having a potential mental health issue that is likely*  
20 *to result in violence or harm to the pupil or others.*

21 (b) It is the intent of the Legislature that schools develop  
22 comprehensive school safety plans using existing resources,  
23 including the materials and services of the partnership, pursuant  
24 to this chapter. It is also the intent of the Legislature that schools  
25 use the handbook developed and distributed by the School/Law  
26 Enforcement Partnership Program entitled “Safe Schools: A  
27 Planning Guide for Action” in conjunction with developing their  
28 plan for school safety.

29 (c) Grants to assist schools in implementing their comprehensive  
30 school safety plan shall be made available through the partnership  
31 as authorized by Section 32285.

32 (d) Each schoolsite council or school safety planning committee  
33 in developing and updating a comprehensive school safety plan  
34 shall, where practical, consult, cooperate, and coordinate with  
35 other schoolsite councils or school safety planning committees.

36 (e) The comprehensive school safety plan may be evaluated and  
37 amended, as needed, by the school safety planning committee, but  
38 shall be evaluated at least once a year, to ensure that the  
39 comprehensive school safety plan is properly implemented. An

1 updated file of all safety-related plans and materials shall be readily  
2 available for inspection by the public.

3 (f) As comprehensive school safety plans are reviewed and  
4 updated, the Legislature encourages all plans, to the extent that  
5 resources are available, to include policies and procedures aimed  
6 at the prevention of bullying.

7 (g) The comprehensive school safety plan, as written and  
8 updated by the schoolsite council or school safety planning  
9 committee, shall be submitted for approval under subdivision (a)  
10 of Section 32288.

11 SEC. 3. Section 41020 of the Education Code is amended to  
12 read:

13 41020. (a) It is the intent of the Legislature to encourage sound  
14 fiscal management practices among local educational agencies for  
15 the most efficient and effective use of public funds for the  
16 education of children in California by strengthening fiscal  
17 accountability at the district, county, and state levels.

18 (b) (1) Not later than ~~the first day of~~ May 1 of each fiscal year,  
19 each county superintendent of schools shall provide for an audit  
20 of all funds under his or her jurisdiction and control, and the  
21 governing board of each local educational agency shall either  
22 provide for an audit of the books and accounts of the local  
23 educational agency, including an audit of income and expenditures  
24 by source of funds, or make arrangements with the county  
25 superintendent of schools having jurisdiction over the local  
26 educational agency to provide for that auditing.

27 (2) A contract to perform the audit of a local educational agency  
28 that has a disapproved budget or has received a negative  
29 certification on any budget or interim financial report during the  
30 current fiscal year or either of the two preceding fiscal years, or  
31 for which the county superintendent of schools has otherwise  
32 determined that a lack of going concern exists, is not valid unless  
33 approved by the responsible county superintendent of schools and  
34 the governing board.

35 (3) If the governing board of a local educational agency has not  
36 provided for an audit of the books and accounts of the local  
37 educational agency by April 1, the county superintendent of schools  
38 having jurisdiction over the local educational agency shall provide  
39 for the audit of each local educational agency.



1 (4) An audit conducted pursuant to this section shall comply  
2 fully with the Government Auditing Standards issued by the  
3 Comptroller General of the United States.

4 (5) For purposes of this section, “local educational agency” does  
5 not include community colleges.

6 (c) Each audit conducted in accordance with this section shall  
7 include all funds of the local educational agency, including the  
8 student body and cafeteria funds and accounts and any other funds  
9 under the control or jurisdiction of the local educational agency.  
10 Each audit shall also include an audit of pupil attendance  
11 procedures.

12 (d) All audit reports for each fiscal year shall be developed and  
13 reported using a format established by the Controller after  
14 consultation with the Superintendent and the Director of Finance.

15 (e) (1) The cost of the audits provided for by the county  
16 superintendent of schools shall be paid from the county school  
17 service ~~fund~~ *fund*, and the county superintendent of schools shall  
18 transfer the pro rata share of the cost chargeable to each district  
19 from district funds.

20 (2) The cost of the audit provided for by a governing board shall  
21 be paid from local educational agency funds. The audit of the funds  
22 under the jurisdiction and control of the county superintendent of  
23 schools shall be paid from the county school service fund.

24 (f) (1) The audits shall be made by a certified public accountant  
25 or a public accountant, licensed by the California Board of  
26 Accountancy, and selected by the local educational agency, as  
27 applicable, from a directory of certified public accountants and  
28 public accountants deemed by the Controller as qualified to conduct  
29 audits of local educational agencies, which shall be published by  
30 the Controller not later than December 31 of each year.

31 (2) Commencing with the 2003–04 fiscal year and except as  
32 provided in subdivision (d) of Section 41320.1, it is unlawful for  
33 a public accounting firm to provide audit services to a local  
34 educational agency if the lead audit partner, or coordinating audit  
35 partner, having primary responsibility for the audit, or the audit  
36 partner responsible for reviewing the audit, has performed audit  
37 services for that local educational agency in each of the six previous  
38 fiscal years. The Education ~~Audits Appeal~~ *Audit Appeals* Panel  
39 may waive this requirement if the panel finds that no otherwise  
40 eligible auditor is available to perform the audit.

1 (3) It is the intent of the Legislature that, notwithstanding  
2 paragraph (2), the rotation within public accounting firms conform  
3 to provisions of the federal Sarbanes-Oxley Act of 2002 (P.L.  
4 107-204; 15 U.S.C. Sec. 7201 et seq.), and upon release of the  
5 report required by the act of the Comptroller General of the United  
6 States addressing the mandatory rotation of registered public  
7 accounting firms, the Legislature intends to reconsider the  
8 provisions of paragraph (2). In determining which certified public  
9 accountants and public accountants shall be included in the  
10 directory, the Controller shall use the following criteria:

11 (A) The certified public accountants or public accountants shall  
12 be in good standing as certified by the Board of Accountancy.

13 (B) The certified public accountants or public accountants, as  
14 a result of a quality control review conducted by the Controller  
15 pursuant to Section 14504.2, shall not have been found to have  
16 conducted an audit in a manner constituting noncompliance with  
17 subdivision (a) of Section 14503.

18 (g) (1) The auditor's report shall include each of the following:

19 (A) A statement that the audit was conducted pursuant to  
20 standards and procedures developed in accordance with Chapter  
21 3 (commencing with Section 14500) of Part 9 of Division 1 of  
22 Title 1.

23 (B) A summary of audit exceptions and management  
24 improvement recommendations.

25 ~~(C) Each audit of a local educational agency shall include an~~  
26 *An evaluation by the auditor on whether there is substantial doubt*  
27 *about the ability of the local educational agency to continue as a*  
28 *going concern for a reasonable period of time. This evaluation*  
29 *shall be based on the Statement of Auditing Standards (SAS) No.*  
30 *59, as issued by the AICPA regarding disclosure requirements*  
31 *relating to the ability of the entity to continue as a going concern.*

32 *(D) Commencing with the 2014–15 fiscal year, a summary of*  
33 *the extent to which the local educational agency has complied with*  
34 *the requirement that each of its schools develop a comprehensive*  
35 *school safety plan pursuant to Section 32281.*

36 (2) To the extent possible, a description of correction or plan  
37 of correction shall be incorporated in the audit report, describing  
38 the specific actions that are planned to be taken, or that have been  
39 taken, to correct the problem identified by the auditor. The  
40 descriptions of specific actions to be taken or that have been taken

1 shall not solely consist of general comments such as “will  
2 implement,” “accepted the recommendation,” or “will discuss at  
3 a later date.”

4 (h) Not later than December 15, a report of each local  
5 educational agency audit for the preceding fiscal year shall be filed  
6 with the county superintendent of schools of the county in which  
7 the local educational agency is located, the department, and the  
8 Controller. The Superintendent shall make any adjustments  
9 necessary in future apportionments of all state funds; to correct  
10 any audit exceptions revealed by those audit reports.

11 (i) (1) Commencing with the 2002–03 audit of local educational  
12 agencies pursuant to this section and subdivision (d) of Section  
13 41320.1, each county superintendent of schools shall be responsible  
14 for reviewing the audit exceptions contained in an audit of a local  
15 educational agency under his or her jurisdiction related to  
16 attendance, inventory of equipment, internal control, and any  
17 miscellaneous items, and determining whether the exceptions have  
18 been either corrected or an acceptable plan of correction has been  
19 developed.

20 (2) Commencing with the 2004–05 audit of local educational  
21 agencies pursuant to this section and subdivision (d) of Section  
22 41320.1, each county superintendent of schools shall include in  
23 the review of audit exceptions performed pursuant to this  
24 subdivision those audit exceptions related to use of instructional  
25 materials program funds, teacher misassignments pursuant to  
26 Section 44258.9, *and* information reported on the school  
27 accountability report card required pursuant to Section 33126, and  
28 shall determine whether the exceptions are either corrected or an  
29 acceptable plan of correction has been developed.

30 (j) Upon submission of the final audit report to the governing  
31 board of each local educational agency and subsequent receipt of  
32 the audit by the county superintendent of schools having  
33 jurisdiction over the local educational agency, the county office  
34 of education shall do all of the following:

35 (1) Review audit exceptions related to attendance, inventory of  
36 equipment, internal control, and other miscellaneous exceptions.  
37 Attendance exceptions or issues shall include, but not be limited  
38 to, those related to revenue limits, adult education, and independent  
39 study.

1 (2) If a description of the correction or plan of correction has  
2 not been provided as part of the audit required by this section, then  
3 the county superintendent of schools shall notify the local  
4 educational agency and request the governing board of the local  
5 educational agency to provide to the county superintendent of  
6 schools a description of the corrections or plan of correction by  
7 March 15.

8 (3) Review the description of correction or plan of correction  
9 and determine its adequacy. If the description of the correction or  
10 plan of correction is not adequate, the county superintendent of  
11 schools shall require the local educational agency to resubmit that  
12 portion of its response that is inadequate.

13 (k) Each county superintendent of schools shall certify to the  
14 Superintendent and the Controller, not later than May 15, that his  
15 or her staff has reviewed all audits of local educational agencies  
16 under his or her jurisdiction for the prior fiscal year, that all  
17 exceptions that the county superintendent was required to review  
18 were reviewed, and that all of those exceptions, except as otherwise  
19 noted in the certification, have been corrected by the local  
20 educational agency or that an acceptable plan of correction has  
21 been submitted to the county superintendent of schools. In addition,  
22 the county superintendent shall identify, by local educational  
23 agency, any attendance-related audit exception or exceptions  
24 involving state funds, and require the local educational agency to  
25 which the audit exceptions were directed to submit appropriate  
26 reporting forms for processing by the Superintendent.

27 (l) In the audit of a local educational agency for a subsequent  
28 year, the auditor shall review the correction or plan or plans of  
29 correction submitted by the local educational agency to determine  
30 if the exceptions have been resolved. If not, the auditor shall  
31 immediately notify the appropriate county office of education and  
32 the department and restate the exception in the audit report. After  
33 receiving that notification, the department shall either consult with  
34 the local educational agency to resolve the exception or require  
35 the county superintendent of schools to follow up with the local  
36 educational agency.

37 (m) (1) The Superintendent shall be responsible for ensuring  
38 that local educational agencies have either corrected or developed  
39 plans of correction for any one or more of the following:

1 (A) All federal and state compliance audit exceptions identified  
2 in the audit.

3 (B) Any exceptions that the county superintendent certifies as  
4 of May 15 have not been corrected.

5 (C) Any repeat audit exceptions that are not assigned to a county  
6 superintendent to correct.

7 (2) In addition, the Superintendent shall be responsible for  
8 ensuring that county superintendents of schools and each county  
9 board of education that serves as the governing board of a local  
10 educational agency either correct all audit exceptions identified in  
11 the audits of county superintendents of schools and of the local  
12 educational agencies for which the county boards of education  
13 serve as the governing boards or develop acceptable plans of  
14 correction for those exceptions.

15 (3) The Superintendent shall report annually to the Controller  
16 on his or her actions to ensure that school districts, county  
17 superintendents of schools, and each county board of education  
18 that serves as the governing board of a school district have either  
19 corrected or developed plans of correction for any of the exceptions  
20 noted pursuant to paragraph (1).

21 (n) To facilitate correction of the exceptions identified by the  
22 audits issued pursuant to this section, commencing with 2002–03  
23 audits pursuant to this section, the Controller shall require auditors  
24 to categorize audit exceptions in each audit report in a manner that  
25 will make it clear to both the county superintendent of schools and  
26 the Superintendent which exceptions they are responsible for  
27 ensuring the correction of by a local educational agency. In  
28 addition, the Controller annually shall select a sampling of county  
29 superintendents of schools ~~and~~, perform a followup of the audit  
30 resolution process of those county superintendents of schools, and  
31 report the results of that followup to the Superintendent and the  
32 county superintendents of schools that were reviewed.

33 (o) County superintendents of schools shall adjust subsequent  
34 local property tax requirements to correct audit exceptions relating  
35 to local educational agency tax rates and tax revenues.

36 (p) If a governing board or county superintendent of schools  
37 fails or is unable to make satisfactory arrangements for the audit  
38 pursuant to this section, the Controller shall make arrangements  
39 for the audit, and the cost of the audit shall be paid from local

1 educational agency funds or the county school service fund, as the  
2 case may be.

3 (q) Audits of regional occupational centers and programs are  
4 subject to the provisions of this section.

5 (r) This section does not authorize examination of, or reports  
6 on, the curriculum used or provided for in any local educational  
7 agency.

8 (s) Notwithstanding any other ~~provision of~~ law, a nonauditing,  
9 management, or other consulting service to be provided to a local  
10 educational agency by a certified public accounting firm while the  
11 certified public accounting firm is performing an audit of the  
12 agency pursuant to this section ~~must~~ *shall* be in accord with  
13 Government Accounting Standards, Amendment No. 3, as  
14 published by the United States General Accounting Office.

15 SEC. 4. If the Commission on State Mandates determines that  
16 this act contains costs mandated by the state, reimbursement to  
17 local agencies and school districts for those costs shall be made  
18 pursuant to Part 7 (commencing with Section 17500) of Division  
19 4 of Title 2 of the Government Code.