

# FCMAT

FISCAL CRISIS & MANAGEMENT  
ASSISTANCE TEAM

# Fiscal Oversight

2025-26 Fiscal Year

Day 2

# Agenda for Day 2

- Introduction and Background
- Going Concern Process
- Budget Approval Process
- Interim Reports and Certifications
- Annual Audit Requirements
- Public Disclosure Responsibilities
- Charter School Oversight

# Introduction and Background

# Introduction – Presenters Background

- **Erin Lillibridge, CFE**
  - Joined FCMAT in 2021.
  - Chief business official at a charter school and two school districts.
  - Administrator of fiscal oversight at a county office of education.
  - Worked at the California Department of Education and Department of Finance.
- **Roslynne Manansala-Smith, CFE**
  - Joined FCMAT in 2023.
  - Director, external business at a county office.
  - Chief business official at a unified school district.
  - Charter school oversight at a county office and a school district.
  - Various business roles in school district and a county office: accounts payable, accounting, budget and facilities.

# Fiscal Oversight Guide

- The Fiscal Oversight Guide, last updated in May 2024, is available on FCMAT's [website](#).
- The Assembly Bill (AB) 1200 (Chapter 1213, Statutes of 1991) fiscal oversight process has evolved with statutory provisions enacted over the past 30+ years.
- **Recent changes were made through AB 121, the 2025-26 budget trailer bill.**



# Origins and Impact of AB 1200

- AB 1200, passed in 1991, improved fiscal oversight by school district boards and county superintendents.
- From 1993 through 2012, only nine school districts and one community college district required state emergency apportionments (state loans).
- From 2012 through 2024, no local educational agencies (LEAs) required state loans.
- In 2025, one school district (Plumas Unified School District) received authorization for a \$20.0 million state loan.
- See FCMAT's website for a historical summary of school district state loans.

# Oversight Structure and FCMAT's Role

- Fiscal oversight begins with district governing boards and is supported by county superintendents and the state superintendent (SPI).
  - County superintendents review and approve budgets and LCAPs, assess three-year fiscal solvency, and evaluate disclosures related to collective bargaining and debt.
- AB 1200 established FCMAT to support LEAs with fiscal tools, training and crisis prevention.
- AB 2756 clarified oversight for districts with emergency loans and expanded FCMAT's responsibilities.
- AB 1840 expanded county superintendents' role in receivership and aligned oversight with local control principles.

# Fiscal Health Risk Analysis (FHRA)

- The 2018-19 State Budget Act introduced an automatic engagement process as part of an early warning system for fiscal insolvency.
- FCMAT conducts an FHRA to assess an LEA's risk of insolvency in the current and following two years.
- An FHRA is triggered when an LEA meets one of the following criteria:
  - A disapproved budget.
  - A negative interim report certification.
  - Three consecutive qualified interim report certifications.
  - A downgrade of an interim certification by the county superintendent.
  - A lack of going concern designation by the county superintendent.

# Emergency Apportionments

- When a school district becomes **cash insolvent**, it may request an emergency apportionment from the state.
  - This triggers a formal process involving the county superintendent, SPI, and the Legislature.
- If the loan exceeds 200% of the district's recommended reserve, an **administrator** is appointed to assume full control of the district, replacing both the superintendent and the governing board.
- **Local control is restored only after the administrator determines** the district is likely to comply with its recovery plan, and with concurrence from the SPI and state board of education (SBE) president.

# Emergency Apportionments (cont.)

- A **trustee is then appointed to oversee the fiscal recovery** and ensure sound financial practices.
- The trustee has authority to **stay or rescind board actions** that could jeopardize fiscal stability.
- Even after the trustee is released (after a minimum of three years), the **county superintendent retains oversight authority until the loan is fully repaid.**
- If the district violates its recovery plan within **five years** of regaining control or repaying the loan, the county superintendent may reassume full authority.

# Going Concern Process

# Going Concern Process (EC 42127.6)

- A “**going concern**” is a district that is fiscally sound and able to meet its financial obligations.
- A district is **not a going concern** if its fiscal health is at-risk or it may become insolvent.
- If the county superintendent determines that a district may be unable to meet its financial obligations for the current or next two fiscal years, or receives a qualified or negative certification, the county superintendent must provide written notice of determination (EC 42127.6(a)(1)).
- The district may appeal the determination or any imposed interventions to SPI **within five days** (EC 42127.6(b)).
- The SPI must respond within **10 days**, sustaining or denying the appeal.

# Fiscal Interventions (EC 42127.6(a)(1))

- To help a district meet its financial obligations, the county superintendent must take one or more of the following actions:
  - **Assign a fiscal expert** (funded by the county office) to advise the district.
  - **Conduct a financial study** (district pays 75%, county office 25%).
  - **Require financial projections** for the current and next two fiscal years.
  - **Direct fiscal controls** (require contract encumbrances, cash flow analyses, budget revisions, recording of receivables and payables).
  - **Request a fiscal recovery proposal** from the district.
  - **Withhold compensation** from district leadership for failure to provide financial data (appealable to SPI).
  - **Assign FCMAT** to review teacher hiring, retention, and misassignments.

# Emergency Powers (EC 42127.6(e))

- If fiscal distress continues, county superintendent must notify SBE, SPI, district board, superintendent, and employee and parent organizations in writing with rationale and assumptions (i.e., **lack of going concern determination**).
- District may again appeal to the SPI within five days; SPI again has 10 days to sustain or deny any or all parts of the appeal.
- **AB 121 expanded to include “if a school district experiences a significant fiscal event that is determined by the county superintendent to have an immediate severe fiscal impact that will cause a school district to be unable to meet its financial obligations for the current or subsequent fiscal year...”**

# Emergency Powers (EC 42127.6(e)) (cont.)

- County superintendent, in consultation with SPI, must take one or more of the following actions:
  - Impose budget revisions (with SPI and district board consultation).
  - Stay or rescind board actions inconsistent with fiscal recovery.
  - Help develop a multiyear financial recovery plan.
  - Assist with next year's budget development.
  - Appoint fiscal advisor to carryout duties.
- These actions also apply to districts with **negative interim certifications**.

# Budget Approval Process

# New Accountability Measures under AB 121

- **AB 121 requires county superintendents to withhold state, local, or county funds from any LEA that fails to adopt or submit its LCAP, budget, or other required reports, until all requirements are met (EC 42128).**
  - The county superintendent must also block approval of district warrants during the period of noncompliance.
- **AB 121 requires school districts and charter schools to submit required plans and reports on time (EC 42129).**
  - Failure to do so (within 14 days of prescribed deadlines) will result in withheld salaries or stipends for superintendents, administrators, or governing board members until compliance is achieved.
  - Exemptions apply in cases of qualifying emergencies.

# Budget Submission and Review Timeline

- By **July 1**, district submits adopted budget to the county superintendent.
  - The governing board must file the adopted budget with the county superintendent within five days of adoption or by July 1, whichever comes first (EC 42127(a)(2)).
  - **Within 45 days** of state budget enactment, district must make any related revisions available for public review (EC 42127(h)).
  - **If the district fails to submit a budget**, the county superintendent must develop one by September 15 at the district's expense; it becomes the adopted budget unless modified and approved (EC 42127(d)(1)).

# Budget Submission and Review Timeline

- By **September 15**, county superintendent approves, conditionally approves, or disapproves the budget. If conditionally approved or disapproved, recommendations for revisions are provided (EC 42127(d)).
  - May assign a fiscal advisor or appoint a committee to review and comment on recommendations.
  - Cannot approve the budget until the district's LCAP or LCAP update for the same fiscal year is approved.
  - Must disapprove the budget if it lacks sufficient expenditures to implement the LCAP.

# Budget Submission and Review Timeline (cont.)

- By **October 8**, district responds to county superintendent's recommendations in a regular board meeting, clarifies budget revisions, and takes action to address concerns.
- By **October 22**, county superintendent provides the SPI with a list of districts whose budgets may be disapproved.
- By **November 8**, county superintendent formally notifies the SPI of any budget disapprovals and indicates whether a Budget Review Committee (BRC) will be formed or waived.

# Interim Reports and Certifications

# Interim Reports Process

- School districts must submit **two interim budget reports** annually.
  - The first report, due by **December 15**, reflects the district's financial status as of October 31. The second report, due by **March 15**, covers the period ending January 31.
- A district must certify whether it can meet its financial obligations for the current fiscal year and the two subsequent fiscal years (EC 42131(a)(1)).
- County superintendents may revise certifications if they disagree with the district's assessment and must notify the district and SPI **within 75 days** (EC 42131(a)(2)(A)).
  - Districts may appeal certification changes to the SPI, who must respond **within 10 days**.

# Interim Reports Process (cont.)

- County superintendents must report all interim report certifications to the SPI and SCO **within 75 days** of each reporting period (EC 42131(c)).
- Qualified or negative certifications must include comments and proposed actions from the county superintendent (EC 42131(a)(2)(B)).
- If a school district fails to submit interim reports, the county superintendent may withhold state or county funds and suspend approval of district warrants (EC 42128).
- LEAs with **qualified or negative second interim reports** must submit an update for the period ending April 30 (“**third interim**”) **by June 1**, projecting cash and fund balances through June 30 (EC 42131(f)).

# Fiscal Certifications

- A **positive** certification is assigned when a district is projected to meet its financial obligations for the current fiscal year and the two subsequent fiscal years.
- A **qualified** certification is assigned when a district may not meet its financial obligations for either the current fiscal year or the two subsequent years.
- A **negative** certification is issued when a district cannot meet its financial obligations for the remainder of the fiscal year or the subsequent fiscal year.
- See FCMAT's website for historical qualified and negative certification data.

# Fiscal Certifications (cont.)

- Qualified or negative certifications remain until the next report.
- County superintendent may exercise authority granted in EC 42127.6 (“**fiscal oversight toolkit**”).
- County superintendent must be allowed at least 10 working days to review and comment on labor agreements to assess fiscal impacts and notify district board of potential fiscal risks.
- District cannot issue non-voter approved debt without county superintendent approval.
- The SPI or county superintendent can revoke warrant-drawing authority (EC 42652).

# Annual Audit Requirements

# Audit Process and Requirements

- By **April 1**, LEAs must contract for an annual audit (EC 41020(b)(3)).
  - Audit must be performed by a certified and licensed CPA listed in the SCO's directory, published annually by December 31 (EC 41020(f)(1)).
  - An accounting firm cannot audit an LEA if the same lead, coordinating or review audit partner has served in that role for the six previous fiscal years (EC 41020(f)(2)).
- By **May 1**, county superintendent must contract with an audit firm on behalf of any LEA without a contract (EC 41020(b)(1)).
- By **December 15**, LEAs must file annual audit reports with county superintendent, CDE, and SCO (EC 41020(h)(1)).

# Audit Process and Requirements (cont.)

- By **January 31**, LEA governing boards must publicly review the audit, including any exceptions, plans for correction, recommendations and findings (EC 41020.3(a)).
- By **March 15**, LEAs must provide a correction plan for any audit exceptions if not included in the audit (EC 41020(j)).
- By **May 15**, county superintendent must certify to SPI and SCO that all audit reports and exceptions have been reviewed and confirm that all exceptions are either corrected or have an acceptable correction plan (EC 41020(k)).

# Missed Audit Deadlines (EC 41020.2(a))

- If an LEA misses the December 15 deadline, the county superintendent may do one of the following actions:
- **Grant an extension** after consulting with the district board and auditors, and with consent from the SCO and SPI.
  - SCO has published filing extension guidelines.
  - **AB 121 requires extensions be reasonable, in increments of up to 45 days, and not to exceed 90 calendar days total.**
- **Contract with another audit firm** to complete the audit, after consulting with the SCO, district board and auditors.
- **Request the SCO** to investigate the delay and take appropriate action.

# Public Disclosures Responsibilities

# Collective Bargaining

- School districts must publicly disclose the terms and costs of tentative collective bargaining agreements for the current and future fiscal years **before approval** (GC 3547.5(a)).
- Disclosure requirement applies to agreements with exclusive representatives, that is recognized bargaining units.
- Information must be shared during a **public meeting** before the agreement becomes binding.
- **Superintendent and CBO must certify** the district can afford the agreement for its full term (GC 3547.5(b)).
  - Certification must itemize any budget revisions needed to meet the agreement's costs in each year.

# Collective Bargaining (cont.)

- County superintendents must monitor salary and benefit changes for all employees, not only those in bargaining units.
- LEAs should **disclose all compensation changes**, including individuals and unrepresented employees.
  - FCMAT recommends following the “**1-2-3 Rule**” (i.e., disclose all changes impacting salary and benefit object codes).
- Disclosure templates are available on FCMAT’s website.
- LEAs must **submit budget revisions within 45 days** of adopting a collective bargaining agreement (EC 42142).
  - Failure to adopt necessary revisions shall result in a qualified or negative certification on the next interim report (GC 3547.5).

# CDE Guidance: Public Disclosures (Appendix I)

- Include **full copy of proposed agreement**.
- Summarize **key compensation provisions**, including salary increases (% on-schedule, off-schedule, bonuses), health and welfare benefit changes (coverage, contributions), pay structure changes (step/column, longevity, overtime, differentials), staffing ratio adjustments (teachers/classified).
- Note **other cost-increasing provisions** (e.g., class size reduction, added staff development days).
- Show **percent increase in total compensation** for average employee; estimate cost of a 1% total compensation increase to the LEA.
- Identify **funding sources** and **assumptions** for current and future years.
- Highlight **non-cost provisions** (e.g., grievance procedures, arbitration).

# Qualified or Negative LEA Requirements

- LEAs with qualified or negative certifications must give the county superintendent **at least 10 working days to review and comment** on proposed collective bargaining agreements before ratification (GC 3540.2(a)).
- County superintendent must notify the county board, district board, leadership, parent organizations, and teacher organizations within the 10-day period if fiscal concerns are identified (GC 3540.2(c)).
- Districts **must provide all financial information** needed to assess the agreement's impact (GC 3540.2(d)).
- Similar provisions apply to COEs and single-district COEs, which must allow the SPI at least 10 working days to review and comment on proposed agreements (GC 3540.2(e)).

# Group Activity #1

## Collective Bargaining Disclosure

1. Review the provided tentative agreement (TA).
2. Using the additional analysis information sheet and the TA, enter the required details into the highlighted fields to complete the disclosure form.

# Non-Voter Approved Debt

- School districts must notify county superintendent and county auditor **at least 30 days** before approving non-voter approved debt (EC 17150.1(a)).
  - This notification applies to certificates of participation (COPs) and debt instruments secured by real property, such as revenue bonds and bond anticipation notes (BANs).
  - Required disclosure information includes repayment schedules, issuance costs, and evidence of the district's ability to repay.
- **Within 15 days** of receiving the debt information, county superintendent and auditor may comment publicly on the district's ability to meet the debt obligation.
- Reporting requirements and a sample disclosure form is available on FCMAT's website.

# Additional Debt Approval Requirements

- **School districts with qualified or negative interim report certifications must obtain county superintendent approval before issuing non-voter approved debt (EC 42133(a)).**
- FCMAT recommends that, whenever possible, the county office work with the county auditor to ensure that both entities are requesting the same information from school districts.
- Similar provisions apply to COEs and single-district COEs, which must secure SPI's review and/or approval before issuing non-voter approved debt (EC 42133(b)).

# Group Activity #2

## Non-Voter Approved Debt Disclosure

1. Review the sample non-voter approved debt disclosure.
2. What questions do you have for the district?
3. Should the county superintendent approve? If not, what are the concerns, if any?

# Charter School Oversight

# Basics of Charter School Fiscal Oversight

- **Why** is fiscal oversight of charter schools important?
- **Who** is responsible for the fiscal oversight of charter schools?
- **What** are the statutory requirements for charter school fiscal oversight?
- **When** and **how** should fiscal oversight be conducted for best results?
- **Where** can tools and resources be found to support effective fiscal oversight?

# Stay Out of the News

- Recent headlines involving California charter schools and fraud include:
  - [“Did Sacramento charter schools misuse public money? Report alleges major violations”](#) (August 6, 2024).
  - [“Audit of major charter school network finds rampant problems, ‘opportunities for fraud’ – plus familiar oversight failures”](#) (July 23, 2024).
  - [“Ford Raptors, a ‘life coach,’ iPhones: Audit alleges wild spending, fraud at Madera school”](#) (October 4, 2023).
  - [“A3 charter school ringleaders plead guilty to massive fraud scheme that siphoned millions in state funds”](#) (February 27, 2021).

# Limitations on Authorizer Liability

- Education Code 47604(d) specifies that:
  - An authorizer that grants a charter to a school operated as or by a nonprofit public benefit corporation **is not liable for the debts or obligations of the charter school**, nor for claims arising from acts, errors, or omissions by the charter school, **provided the authorizer has fulfilled all oversight responsibilities required by law.**
  - Adequate **documentation** of oversight activities may determine whether the authorizer is held liable for the charter school's liabilities.

# Responsibilities in Oversight

- The **charter school governing board** has the first level of oversight responsibility.
  - Education Code 47604(c) entitles an authorizer to appoint a single representative on the governing board.
- The charter school **authorizer** has the second level of oversight responsibility. The authorizer can be a school district or county office.
  - The SBE may approve charter schools on appeal but no longer acts as an authorizer.
  - **County offices** should consider the effectiveness of a school district authorizer's oversight when evaluating the district's fiscal health.

# Oversight Requirements – Authorizer

- Education Code 47604.32 outlines the authorizer responsibilities. The authorizer must:
  - Designate at least one staff member as a contact person for the charter school.
  - Conduct at least one annual visit to each charter school.
  - Ensure that the charter schools under its authority submit all legally required reports and comply with all mandatory reporting requirements.
  - **Monitor the fiscal condition of its charter schools.**
  - Provide timely notification to the CDE when a charter renewal is granted, denied or revoked, and when a charter school ceases operation for any reason.

# Oversight Requirements – Authorizer (cont.)

- The authorizer is responsible for providing adequate and appropriate oversight, including determining whether a charter school is following prudent business practices and adhering to generally accepted accounting principles (GAAP) when accounting for revenues and expenditures and preparing financial reports.
- To assess **and** monitor the charter school's fiscal condition, the authorizer may request any financial or other information needed from the charter school.
  - **FCMAT recommends documenting in an MOU.**

# Oversight Requirements – Charter School

- Education Code 47604.33 requires that charter schools submit the following to their authorizer:
  - By **July 1**, a preliminary budget and Local Control Accountability Plan (LCAP).
  - By **December 15**, an interim financial report that reflects changes through October 31.
  - By **December 15**, an annual, independent financial audit report for the preceding fiscal year.
  - By **March 15**, a second interim financial report that reflects changes through January 31.
  - By **September 15**, a final unaudited report that covers the full prior period.

# Oversight Requirements – Charter (cont.)

- A charter school must comply with the provisions outlined in its charter petition, MOU, and other local agreements.
- A **charter petition** is a written request that outlines the proposed school's organizational, educational and operational programs (EC 47605 describes the petitioning process and required elements).
  - Some authorizers have “required” language.
- An **MOU** is an agreement defining the working relationship between the charter school and the authorizer, including fiscal and administrative responsibilities not addressed in the charter petition.
- Examples of **other agreements** include local agreements that govern aspects of the oversight relationship, such as sole occupancy agreements, provision of special services, and other specific terms.

# Oversight Starts with Charter Approval

- Start oversight upon charter approval with a team-based approach and be proactive, especially in fiscal monitoring.
  - Charter schools may receive startup loans and other grants even before opening.
- Maintain active and ongoing communication with the charter school to ensure compliance with laws, regulations, financial reporting, charter petition, MOU, and other requirements.
- Document all oversight actions, with particular attention to resolving identified issues.
- Conduct multiple visits to the charter school each year; both scheduled and unscheduled visits are expected.

# Reimbursement for Oversight

- Education Code 47613 allows an authorizer to charge for the **actual costs** of supervisory oversight, subject to the following limits:
  - Up to 1% of the charter school's revenue, defined as the amount received from the LCFF in the current fiscal year.
    - **Exception:** This charge may be increased to 3% if the charter school receives substantially rent-free facilities from the authorizer.
- **FCMAT recommends documenting all time spent performing oversight responsibilities.**
- The California Research Bureau found that up to 20% of authorizers charge the maximum allowable for reimbursement while failing to perform oversight responsibilities as defined in the Education Code.

# Documenting Oversight Activities

- Examples of oversight documentation practices include:
  - Using a timesheet to log oversight activities.
  - Recording all visits in a calendar.
  - Taking notes on all meetings, including a list of attendees.
  - Keeping mileage logs for travel to charter school locations.
  - Documenting oversight team meetings.
  - Saving emails and correspondence; creating communication logs.
  - Maintaining copies of all materials examined during review, including notes.
  - Correlating time spent with a dollar cost.

# Other Oversight Considerations

- **Internal controls** are essential for efficient operations, reliable financial information, and legal compliance, providing protection against material weaknesses, serious errors and fraud. Examples of internal controls include:
  - System of checks and balances.
  - Separation of duties.
  - Staff cross-training.
  - Use of prenumbered documents.
  - Asset security.
  - Timely reconciliations.

# Other Oversight Considerations (cont.)

- **Bylaws** are rules adopted by an organization to govern its internal management.
  - Nonprofit corporations seeking tax-exempt status as a 501(c)(3) organization with the Internal Revenue Service must have bylaws.
  - Bylaws provide guidance on the roles and responsibilities of officers and directors (board members), and outline rules and procedures for meetings, recordkeeping, and other operational standards.
  - **The content of a charter school's bylaws is important.**
    - Issues related to sole statutory member structures often originate here.

# Other Oversight Considerations (cont.)

- **Board policies** are a set of values articulated and approved by the governing board. They outline the desired outcomes for the organization, establish boundaries on the methods to achieve those outcomes, and guide the governing board's processes.
  - Key areas for board policies include governance, instruction, students, special education, personnel, and fiscal matters.
  - The purpose of these policies is to ensure accountability and support unbiased decision-making.
- **Does the charter school follow its own board-adopted policies and procedures?**

# Financial Reports for Oversight

- The Education Code addresses the **minimum** financial information a charter school must submit to its authorizer.
  - Only the unaudited actuals financial report has a state-mandated format (either the alternative form or the SACS form).
- To assess the charter school's fiscal condition, the authorizer should periodically review and analyze the following financial information:
  - Financial statements (income statement, balance sheet, cashflow).
  - Bank reconciliations.
  - Accounts payable aging reports.
  - Multiyear financial projections (MYPs).
  - Cashflow projections.

# Basis of Accounting

- **The cash basis** accounting method recognizes when cash is received and records expenses when cash is disbursed. Local educational agencies are not permitted to use this method.
- The **modified accrual basis** method recognizes revenue when it becomes available and measurable and generally records expenses when liabilities are incurred. This method is typically used by school districts in governmental funds.
- The **full accrual basis** method recognizes revenue and expenses when they are earned or incurred, regardless of when payment is received or disbursed. **This method is commonly used by charter schools operating as or by a nonprofit public benefit corporation.**

# Determining Going Concern – Reserves

- **Net position** (or fund balance) and **reserves** amounts indicate whether a charter school can continue as a “going concern” (defined as an organization that can continue to meet its financial obligations).
  - Charter schools using accrual basis accounting report ending net position in three categories:
    - Net investment in capital assets.
    - Restricted net position.
    - **Unrestricted net position.**
      - This category is used to determine reserves as a percentage of total expenditures (like a school district reserve calculation).
      - FCMAT refers to this amount as the charter school’s “budgetary reserve.”
- **FCMAT recommends a minimum 5% cash reserve for charters.**

# Group Activity #3

## Charter School Reserve

1. Review the sample unaudited actuals alternative form.
2. Note any concerns or questions about the charter school's overall financial health.
3. Calculate the charter school's reserve percentage.

# Red Flags and Signs of Fiscal Distress

- Indicators of fiscal distress in charter schools include:
  - 1) Consistently and materially falling short of enrollment/ADA projections.
  - 2) Continually spending more money than it receives in revenue.
  - 3) Leadership cannot clearly and effectively communicate the charter school's fiscal health.
  - 4) Unpaid payables and uncollected receivables.
  - 5) Frequent reliance on reserves or restricted funds.
  - 6) Financial concerns dominate staff and board discussions and meetings.
  - 7) Irregular board meetings or board minutes lacking a financial review.
  - 8) Lack of effective policies and procedures, management tools, metrics and reporting.

**Source:** Aase, B. (2009, October). *Measuring charter school financial health*. National Association of Charter School Authorizers.

# FCMAT Tools for Charter Schools

- FCMAT has developed several tools for charter schools and authorizers to use in partnership to facilitate the oversight process:
  - Charter School Accounting and Best Practices Manual.
  - Charter School Annual Oversight Checklist.
  - Charter Petition Evaluation Matrix.
  - Fiscal Health Risk Analysis (FHRA).
  - Indicators of Risk or Potential Insolvency.
  - Special Education Efficiency Tool.
  - ASB Accounting Manual, Fraud Prevention Guide and Desk Reference.

# Other Resources for Authorizers

- The **Charter Authorizer Support Initiative** (CASI) is a program collaboratively managed by the CDE's Charter Schools Division and two CDE subgrant recipients: the Santa Clara County Office of Education's (SCCOE) Charter Schools Department and the California Charter Authorizing Professionals (CCAP).
- **County offices** and **large school district authorizers** have also published resources for authorizers on their websites. Examples include the San Diego County Office of Education, San Bernardino County Office of Education, Los Angeles Unified School District.

**Thank you!**