



**2023-2024 REPORT**

# Audit Exception

California Community Colleges Chancellor's Office | Sonya Christian, Chancellor





California  
Community  
Colleges

**SONYA CHRISTIAN**  
Chancellor

June 30, 2025

Joint Legislative Audit Committee  
1020 N Street, Room 107  
Sacramento, CA 95814

**RE: 2023-2024 California Community Colleges Audit Exception Report**

Dear Joint Legislative Audit Committee:

Pursuant to Education Code section 84040.6, the California Community Colleges Chancellor's Office (Chancellor's Office) and the Board of Governors for California Community Colleges (Board of Governors) are pleased to release the 2023-2024 Audit Exception report.

Pursuant to Education Code section 84040, the governing board of each community college district shall provide for an annual audit of all funds, books, and accounts of the district. The Chancellor's Office reviews district annual financial audit reports as a component of district fiscal health analysis. The review includes, but is not limited to, the number and magnitude of financial, state compliance, and federal compliance findings, as well as late audit report submissions.

There was a total of 66 audit findings in the 2023-2024 annual district audit reports. See Table 1 for a breakdown of the types of audit findings. There were 22 repeat audit findings, three districts with questioned Full-Time Equivalent Students (FTES) amounts, and one district with an overstated SCFF Success allocation headcount. Additionally, ten districts submitted their audit report after the due date, see Table 2 for a list of those districts.

If you have any further questions on this report, please contact Executive Vice Chancellor of Finance and Strategic Initiatives Chris Ferguson at [Chris.Ferguson@CCCCO.edu](mailto:Chris.Ferguson@CCCCO.edu).

Sincerely,

A handwritten signature in black ink that reads "Sonya Christian". The signature is fluid and cursive, with a long horizontal line extending from the end.

Sonya Christian, Chancellor

Enclosure: Report

**Chancellor's Office**

1102 Q Street, Sacramento, CA 95811 | 916.445.8752 | [www.cccco.edu](http://www.cccco.edu)



# 2023-2024 CALIFORNIA COMMUNITY COLLEGES AUDIT EXCEPTION REPORT

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Prepared By

**California Community Colleges Chancellor's Office**

College Finance and Facilities Planning Division



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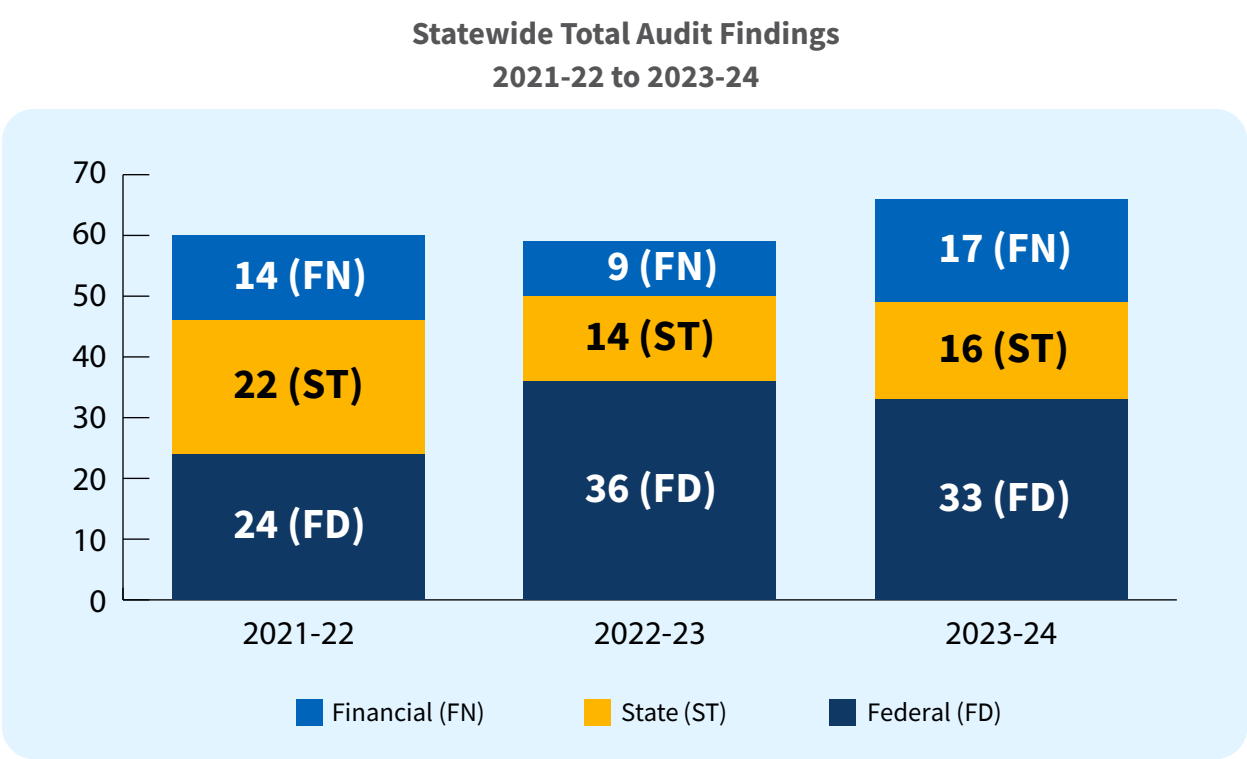


# 2023-2024 CALIFORNIA COMMUNITY COLLEGES AUDIT EXCEPTION REPORT

## STATEWIDE TOTAL AUDIT FINDINGS

The 2023-2024 Statewide total audit findings include 17 findings related to financial reporting and other financial accounting issues, 16 findings related to state compliance, and 33 findings related to federal compliance, for a total of 66 audit findings. This represents a small decrease in federal compliance findings compared to the previous year, and an increase in financial and state compliance findings.

Table 1: Statewide Audit Findings by Type



## REPEAT AUDIT FINDINGS

In 2023-2024, there were 22 repeat audit findings out of the total of 66 audit findings. Repeat findings were related to internal controls, accounting and financial reporting, National Student Loan Data System (NSLDS) reporting, compliance with the Fifty Percent Law, Information Security, and Return to Title IV. Districts with repeat audit findings are required to provide a corrective action plan that describes the actions planned or taken to correct the issue, the person responsible, and the expected date of resolution.

## QUESTIONED FTES AND SCFF METRICS

Three districts had findings that resulted in a total of 34.66 questioned credit FTES. One district had a finding related to overstated SCFF Success allocation headcount. Chancellor’s Office staff followed up on questioned amounts to verify whether the reported data was already corrected by the district and determine if there was a need to make additional audit adjustments.

## LATE AUDIT REPORTS

Ten districts submitted audit reports past the due date of December 31, 2024. Late audit report submissions are considered a fiscal health risk factor and generally indicate that there may be organizational or operational challenges at a district. Challenges in staffing both at districts and audit firms were also a contributing factor to delayed audit submissions. The audit report for the Santa Clarita Community College District is delayed due to a forensic audit of the district currently in progress, the outcome of which could affect the content of the audit report.

**Table 2: Late Audit Reports**

District	Date Audit Report Submitted
Victor Valley Community College District	January 17, 2025
Glendale Community College District	January 20, 2025
El Camino Community College District	January 30, 2025
San Francisco Community College District	January 31, 2025
Kern Community College District	February 21, 2025
West Kern Community College District	February 24, 2025
Lassen Community College District	March 5, 2025
Compton Community College District	March 24, 2025
Rancho Santiago Community College District	March 28, 2025
Santa Clarita Community College District	Not Yet Submitted

Front cover photo:  
Long Beach City College Pacific  
Coast Campus

Photo at right:  
Riverside City College

Back cover photo:  
Lake Tahoe Community College



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