

**CALIFORNIA COMMUNITY COLLEGES
CHANCELLOR'S OFFICE**

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**MEMORANDUM**

Date: December 1, 2017

**Fiscal Services Memo 17-13
Via E-mail Only**

TO: Chief Business Officers
Chief Instructional Officers
Chief Student Services Officers
Admissions Officers and Registrars
Contract District Auditors

FROM: Wrenna Finche, Director
Fiscal Standards and Accountability

SUBJECT: Contracted District Audit Manual for 2017-18

The 2017-18 Contracted District Audit Manual (CDAM) at <http://CDAM> includes the following changes from the 2016-17 CDAM:

- **Additions**

- Section 444 – Apprenticeship Required and Supplemental Instruction (RSI) Funds**

- Additional audit procedures to test compliance for the districts that receive these funds.

- **Removals**

- General audit guidance in the Audit and Report Requirements sections has been removed due to feedback from the legislatively required review by the California Department of Finance. Going forward, audit guidance in the CDAM will focus primarily on state and federal compliance requirements.

- Audit firms should follow the most current audit requirements per AICPA, Generally Accepted Government Auditing Standards, and the Code of Federal Regulations, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards.

- ***Revision to Audit Submission Process***

Audit findings and reports are now submitted to the Chancellor's Office via web portal using <http://misweb.cccco.edu/AuditTracker/>. Hard copies of the audit report are no longer required to be sent to the Chancellor's Office.

- ***Edits***

- Various sections, footnotes, information, names, numbers, references, tables, and webpage links were updated to reflect current information.
- The Illustrative Audit Guide appendix was revised to include individual appendices for state and federal compliance sample schedules.

Please contact Tracy Britten at (916) 324-9794 or fiscalstandards@cccco.edu if you have any questions or concerns regarding the CDAM.