

Executive Order:	2020-10
Effective Date:	September 23, 2020
Title:	Continued Temporary Suspension of Selected Regulations Related to Community College District Fiscal Reporting Due Dates Due to the COVID-19 State of Emergency

Executive Order 2020-10 is issued pursuant to title 5, section 52020, of the California Code of Regulations, adopted by the Board of Governors of the California Community Colleges on September 21, 2020, conferring on the Chancellor's authority to take emergency actions, upon a written finding made in consultation with the President and Vice President of the Board of Governors, for the purpose of maintaining the continuity of educational services. This authority allows the temporary suspension of regulations adopted by the Board of Governors and the temporary suspension of local rules and regulations that are a barrier to the continuity of educational services; and the temporary establishment of procedures in order to promote the continuity of educational services.

WHEREAS, the COVID-19 state of emergency declared by the Governor on March 4, 2020, continues; and

WHEREAS, California's Franchise Tax Board provided special tax relief for all California taxpayers by postponing until July 15, 2020, all tax filing and payment deadlines for individuals and business entities; and

WHEREAS, delays in the receipt of tax revenues substantially disrupted the state budget process, and amendments to the 2020-2021 State Budget may be enacted as late as September 2020; and

WHEREAS, the tax revenue and state budget delays described above will prevent community college districts from acquiring the accurate revenue data they need to develop their own budgets; and

WHEREAS, community college district administrators and administrative processes are expected to shoulder substantial burdens In many areas during the COVID-19



emergency, including uncertainties related to the amount of state and local funding that will be available to them;

WHEREAS, college districts would benefit from, and the continuity of educational services would be served by, temporary extension of deadlines set forth in regulations requiring the adoption of budgets by community college districts and the timely submittal of audits and annual financial and budget reports to the California Community Colleges Chancellor's Office; and

WHEREAS, the President and Vice-President of the Board of Governors have authorized the issuance of this executive order.

THEREFORE, as the Chancellor of the California Community Colleges, I declare the following:

- 1. The above recitals are true and correct.
- 2. Section 52020, of the California Code of Regulations, authorizes me to take all appropriate actions to maintain the continuity of educational services for community college students during the period of emergency proclaimed by the Governor of the State of California on March 4, 2020, including the temporary suspension of regulations adopted by the Board of Governors and the suspension of local rules and regulations that are a barrier to the continuity of educational services; and the temporary establishment of procedures in order to promote the continuity of educational services.
- 3. After consultation with affected stakeholders prior to the issuance of Executive Order 2020-06 under my prior temporary authority, and with the Academic Senate for California Community Colleges, I find that the uncertainties in the 2020-2021 state budget process and the delay in acquiring accurate revenue data occasioned by the COVID-19 pandemic have made it difficult for community college districts to meet regulatory deadlines related to budget adoption, submittal of audits and annual fiscal reporting.



- 4. Due to the existing state of emergency, strict adherence to the following sections of title 5 of the California Code of Regulations will create barriers to the continuity of educational services and are hereby temporarily modified as follows:
 - a. Section 58300: The requirement that each district prepare and file an annual statement by September 15, 2020 is temporarily suspended until October 31, 2020.
 - Section 58301: The requirement that the governing board of each district hold a public hearing on the proposed budget for the ensuing fiscal year by September 15, 2020 is temporarily suspended until October 31, 2020.
 - c. Section 58305, subdivision (c): The requirement that the governing board of each district adopt a final budget by September 15, 2020 is temporarily suspended until October 31, 2020.
 - d. Section 58305, subdivision (d): The requirement that each district complete preparation of its adopted annual financial and budget report by September 30, 2020 is temporarily suspended until November 15, 2020. Additionally, the requirement that each district submit this report to the Chancellor by October 10, 2020 is temporarily suspended until February 28, 2021.
- 5. Any local district board policies or regulations containing deadlines in conflict with the dates set forth in the above regulatory suspensions shall also be suspended for the same period of time.
- 6. This executive order shall remain in full force and effect through and including February 28, 2021.

Eloy Ortiz Oakley, Chancellor

Dated: September 23, 2020