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AB-326 California State University: audits. (2025-2026)

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CALIFORNIA LEGISLATURE— 2025–2026 REGULAR SESSION

ASSEMBLY BILL

NO. 326

Introduced by Assembly ~~Member~~ **Members** Kalra and Gipson
(Principal coauthor: Senator Cervantes)

January 27, 2025

An act to add Section 89045.5 to the Education Code, relating to the California State University.

LEGISLATIVE COUNSEL'S DIGEST

AB 326, as introduced, Kalra. California State University: audits.

Existing law establishes the California State University and its various campuses under the administration of the Trustees of the California State University. Existing law requires the trustees to establish an internal audit staff with prescribed duties, including auditing, reviewing, cost and systems analysis, analyzing, and recommending operating procedures for the university. Existing law also requires the university's internal audit staff to perform audits, at least once every 5 years, of the activities of the university, as provided.

This bill would require an external financial audit of each campus of the California State University to be conducted at least once every 3 years. The bill would also require all audits of the California State University or any of its campuses, including audits conducted by the university's internal audit staff, to be available to the public.

Vote: majority Appropriation: no Fiscal Committee: yes Local Program: no

THE PEOPLE OF THE STATE OF CALIFORNIA DO ENACT AS FOLLOWS:

SECTION 1. Section 89045.5 is added to the Education Code, to read:

89045.5. (a) Notwithstanding any other law or financial audit of the California State University, an external financial audit of each campus of the California State University shall be conducted at least once every three years.

(b) All audits of the California State University or any campus of the California State University, including audits conducted pursuant to Section 89045 and audits conducted pursuant to subdivision (a), shall be available to the public.

REVISIONS:
Heading—Line 1.
REVISIONS:
Heading—Line 2.