

California Clean Energy Jobs Act

Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting

1. Select a representative sample of California Clean Energy Jobs Act expenditures and verify they were consistent with the energy expenditure plan, and any amendments, approved by the California Energy Commission pursuant to section 26235(f) of the Public Resources Code, and applicable California Energy Commission implementation guidelines.
2. Verify that the total expenditures for planning funds did not exceed the planning fund award amount.
3. If any California Clean Energy Jobs Act expenditures are found to have been made for non-qualifying purposes or not in accordance with law, list such expenditures by type and amount, and state the total in a finding.
4. If an Energy Expenditure Plan project was completed between 12 and 15 months prior to any month in the audit year, determine if the LEA submitted a final project completion report of its project expenditures, as defined in the California Energy Commission's "Proposition 39: California Clean Energy Jobs Act – Program Implementation Guidelines" applicable to the audit year. Pursuant to Public Resources Code section 26240(b) each expenditure report, to the extent practical, shall also contain information on any of the following:
 - a. The total final gross project cost before deducting any incentives or other grants and the percentage of total project cost derived from the Job Creation Fund.
 - b. The estimated amount of energy saved, accompanied by specified energy consumption and utility bill cost data for the individual facility where the project is located, in a format specified by the Energy Commission.
 - c. The nameplate rating of new clean energy generation installed.
 - d. The number of trainees.
 - e. The number of direct full-time equivalent employees and the average number of months or years of utilization of each of these employees.
 - f. The amount of time between awarding of the financial assistance and the completion of the project or training activities.
 - g. The entity's energy intensity before and after project completion, as determined from an energy rating or benchmark system determined by the Energy Commission.

5. Determine if any of the approved projects from the Energy Expenditure Plan include:
 - a. a school facility not publicly owned that is voluntarily vacated by the LEA within five years of the project completion and California Clean Energy Jobs Act funds have not been returned.
 - b. a school facility not publicly owned that an LEA is forced to vacate within the life of the project completion and California Clean Energy Jobs Act funds have not been returned.
 - c. facilities that are not used in accordance with state statute or regulation, have been torn down or remodeled or is deemed to be surplus and sold prior to the payback, as defined in the California Energy Commission's "Proposition 39: California Clean Energy Jobs Act Program Implementation Guidelines," applicable to the audit year, of the project and California Clean Energy Jobs Act funds have not been returned.
6. If the LEA did not submit a final project completion report of its project expenditures, or met any of the conditions in 5, include a finding identifying the project, the date the project was completed, the date and a description of the facility that met one of the conditions in 5, if applicable, including a disallowance of the funding received for that project. If the LEA was subject to 5(b) in this section, include in the finding the facility owner and address as the facility owner will be subject to repayment pursuant to Public Resources Code 26235 (i).
7. If an approved Energy Expenditure Plan project is not yet completed, verify the LEA submitted an Annual Progress Report reporting project expenditures as defined in the California Energy Commissions Proposition 39: California Clean Energy Jobs Act – Program Implementation Guidelines applicable to the audit year. If the LEA did not submit an Annual Progress Report, report the noncompliance in a finding.