

**CONSENT**

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Bill No: SB 308  
Author: Seyarto (R)  
Amended: 1/5/26  
Vote: 21

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SENATE EDUCATION COMMITTEE: 7-0, 1/14/26

AYES: Pérez, Ochoa Bogh, Cabaldon, Choi, Cortese, Gonzalez, Reyes

SENATE APPROPRIATIONS COMMITTEE: Senate Rule 28.8

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**SUBJECT:** Community colleges: audits: reports

**SOURCE:** Author

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**DIGEST:** This bill streamlines fiscal reporting by the California Community College (CCC) Board of Governors by consolidating two existing community college fiscal oversight reports into a single report.

**ANALYSIS:**

Existing law:

- 1) States that it is the intent of the Legislature to encourage sound fiscal management practice among CCC districts for the most efficient and effective use of public funds for the education of community college students by strengthening fiscal accountability at the district and state levels.
- 2) Requires the governing board of each CCC district provide for an annual audit of all funds, books, and accounts of the district in accordance with regulations of the board of governors, as specified.
- 3) Requires the board of governors adopt criteria and standards for periodic assessment of the fiscal condition of CCC districts, and such regulations regarding the review and improvement of district fiscal conditions as necessary to encourage sound fiscal management practices. In so doing it further requires

the board of governors to develop, by regulation, appropriate procedures and actions for CCC districts that fail to achieve fiscal stability or that fail to comply with the board of governors' recommendations, and to report to the chairs of the educational policy and fiscal committees of both houses of the Legislature, the Director of Finance, and the Governor, related corrective actions taken by the community college district and related actions taken against the CCC district. (Education Code (EC) § 84040 (a – c))

- 4) Requires that the board of governors to report that information to the educational policy and fiscal committees of both houses of the Legislature, the Director of Finance, and the Governor. Beginning in the 2027-28 fiscal year, the bill requires the report to be submitted with the above-described report related to corrective actions taken by and actions taken against, a CCC districts. (EC § 84040.6)

This bill:

- 1) Streamlines fiscal reporting by the CCC Board of Governors by consolidating two existing community college fiscal oversight reports into a single report.
- 2) Requires that, beginning in the 2027-28 fiscal year, the CCC Board of Governors consolidate reporting of fiscal information specified in current law on corrective action taken by or against a CCC districts experiencing fiscal difficulty and on the fiscal audits of CCC districts, into a single report.
- 3) Requires that the information in 1) above of this analysis be submitted to the educational policy and fiscal committees of both houses of the Legislature, the Director of Finance, the Governor, and the Joint Legislative Audit Committee.

## Comments

- 1) *Need for the bill.* According to the author, “SB 308 will streamline higher education reporting requirements to eliminate redundancy while maintaining accountability. By directing the Legislature to consolidate duplicative reporting mandates for the California Community Colleges, our colleges can focus more time resources on their core mission of education students rather than paperwork. This practical reform builds on past successful efforts to bring greater efficiency to California’s education system.”

- 2) *Reduces administrative workload.* This bill seeks to reduce administrative workload associated with submitting separate reports on related topics. By consolidating the two reports in the manner proposed, the bill ensures that all entities currently receiving either report will continue to receive the information in a single, consolidated report.

**FISCAL EFFECT:** Appropriation: No Fiscal Com.: Yes Local: No

**SUPPORT:** (Verified 1/21/26)

California Community Colleges Chancellor's Office

**OPPOSITION:** (Verified 1/21/26)

None received

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1/21/26 16:05:21

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