

Viewpoints

Los Angeles County Office of Education Imposes Audit Requirements for Lease-Leaseback Projects



On April 23, 2025, the Los Angeles County Office of Education (“LACOE”) released an **informational bulletin** that applies to lease-leaseback (“LLB”) construction projects initiated by school districts and community college districts served by LACOE. The bulletin provides an overview of the statutorily prescribed procedures for LLB and details LACOE’s LLB policies and minimum audit document requirements for LLB voucher payments.

The bulletin covers the legal requirements that must be met before entering into a LLB contract as well as the minimum required contract provisions for such a contract. A model resolution to enter into a LLB contract is attached to the bulletin. Also included in the bulletin is a list of documents LACOE will require in order to approve vouchers related to district LLB projects. These documents cover the lifetime of a project from the planning stage through final payment. Some of the required documents include: the board resolution to enter into the LLB contract, DSA approval, proof of bid advertisement, project contracts, bonds, proof of insurance, payment applications, and recorded notices of completion. A complete list of the documents is found [here](#).



Districts will need to be diligent in record-keeping and project document retention for LLB projects. If you are an affected district and have questions about how to comply with these voucher approval requirements, please reach out to your F3 Law attorney.

Professionals



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