

March 10, 2009

TO: School District Administrators
FROM: Division of Administration & Finance
SUBJECT: Resolution of 2007-08 Annual Audit Report Findings

Education Code 41020(i) specifies that county offices of education are responsible for resolving LEA audit exceptions related to attendance (10000), inventory of equipment (20000), internal control issues (30000), and other miscellaneous exceptions (60000). Additionally, pursuant to EC 41020(i)(2) and 41344.4, each county superintendent of schools must also review LEA audit exceptions related to the use of instructional materials program funds and reporting requirements for the sufficiency of textbooks and instructional materials (70000), teacher misassignments (71000), and information reported on the school accountability report card (72000).

Administration and Finance will review each district's responses to any such findings contained within their audit. If the corrective action plan is not included, or is inadequate, this office will request, in a separate correspondence, a more detailed explanation of their plan to correct the finding.

In accordance with the requirements stated above, we have attached an Audit Activity Reporting Calendar.

If you have any questions regarding the above, please contact Connie Vargas, Senior Accountant II, at (661) 636-4298.

MR:kb
Attachment