

Audit Responsibilities

Assembly Bill 3627, Chapter 1002, Education Code 41020, outlines the County Office of Education (COE) and District responsibilities with regard to the audit findings identified by the districts' independent auditors.

The following timelines have been developed in accordance with this legislation.

- | | |
|-------------|--|
| December 15 | Audit reports, <i><u>including the corrective action or plan for correction</u></i> on each finding, shall be submitted to the COE by the districts. |
| January 31 | On or before this date, the district board shall review at a public meeting the annual audit, any audit finding, recommendations and any description of or plans for correction. |
| February 25 | The COE will respond to the districts regarding the adequacy of the districts' audit finding corrections or plans for correction, identifying the areas that require further explanation, corrective action or a plan for correction. |
| March 15 | Districts must respond, as necessary, to the COE's request for further explanation or completion of corrective action. |
| April 1 | School district and ROP governing boards must provide for a 20XX-XX audit by this date and submit certification of auditor selection to the county superintendent of schools. If the district or ROP does not provide for an audit by April 1, the county superintendent of schools must make audit arrangements by May 1 of each fiscal year. |
| April 15 | The COE will respond in writing to the districts regarding the adequacy of the audit finding corrections or plans for correction, identifying the areas that require further explanation, corrective action or a plan for correction. |
| May 15 | The COE shall certify to the Superintendent of Public Instruction (SPI) that all district audits were reviewed and corrections were made, except as noted, or an acceptable plan was submitted. The COE shall also identify to the SPI the attendance-related findings that have a fiscal impact on the State. |

A list of your district's audit finding(s) and the item(s) required for our office to make its certification to the Superintendent of Public Instruction will be sent to you by your District Advisor under separate cover.

If you have any questions regarding the timelines, the process or the items required, please contact Business Advisory Services.