

Acknowledgments

On behalf of the Kern County Superintendent of Schools and the Fiscal Crisis & Management Assistance Team (FCMAT) Board of Directors, and in conjunction with the California County Superintendent Educational Services Association (CCSESA) subcommittee, Business & Administration Steering Committee (BASC), and School Financial Services Subcommittee (SFSS), I wish to thank the many people who assisted in the development and revision of the Fiscal Procedural Manual for California County Office of Education (COE) Business Officials.

Thank you to the FCMAT Board of Directors for their support and vision in recognizing the need for consistent procedures and standards for COE Business Officials to use in reviewing fiscal operations of school districts throughout California. This manual will assist all school business officials working in county offices in maintaining legal and ethical standards of operation.

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Sincerely,



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