



DISTRICT BUSINESS SERVICES

To: District Business Officials
Contra Costa County School Districts

From: Christine Rea
Manager, District Business Services

Date: November 3, 2015

Subject: **Audit Responsibilities**

In order to comply with Education Code 41020 that outlines the County Office of Education (COE) and district responsibilities including charter schools and joint power entities with regard to the audit exceptions identified by the districts' independent auditors, the following timeline has been established.

See following timeline:

- December 15th** Audit reports, *including the corrective action or plan* for correction on each exception, shall be submitted to the COE by the districts.
- January 26th** On or before this date, the district board shall review, at a public meeting, the annual audit; any audit exceptions, recommendations, or findings; and any description of or plans for correction. Copy of board action sent to COE.
- February 23rd** The COE will respond to the districts regarding the adequacy of the districts' audit exception corrections, or plans for correction, identifying the areas that require further explanation, corrective action or a plan for correction.
- March 11th** Districts must respond, as necessary, to the COE's request for further explanation or completion of corrective action.

April 8th

The COE will respond in writing to the responding districts regarding the adequacy of the audit exception corrections, or plans for correction, identifying the areas that require further explanation, corrective action or a plan for correction.

May 11th

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 exceptions that have a fiscal impact on the State.

We look forward to working with each district to complete the reporting process. A list of your district's audit exception(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 timeline, the process or the items required, please contact your District Advisor.