State Controller's Office
LEA Review Process

SCO receives LEA audit reports

Reports are processed and reviewed

Reviewed reports are certified or rejected

Certification / rejection letters are mailed to the CPA and courtesy copies are mailed to the LEAs

Timeline

Audit report submission deadline is December 15

Beginning in December in order of receipt date

As reviews are completed

Review process concludes approximately at the end of March

Status reports are posted to the SCO website on the 1st and 15th of every month

- A rejection letter is mailed to the CPA
- Requesting a correction/revision to the report and the LEA and CDE is cc'd
- The CPA has 30 days to submit a revision

End of process