



BETTY T. YEE
California State Controller

January 21, 2022

To: K-12 Local Education Agencies (School Districts, County Offices of Education, and Charter Schools), Joint Powers Entities, and Certified Public Accountants Performing Audits of California K-12 Local Education Agencies:

Subject: Annual Audits for Fiscal Year 2020-21

This advisory provides information to assist independent auditors in performing the fiscal year (FY) 2020-21 audits of Local Education Agencies (LEA) and joint powers entities.

This audit advisory and general guidelines for audits of K-12 LEAs are available on the State Controller's website at www.sco.ca.gov/aud_k12_lea.html.

2020-21 GUIDE FOR ANNUAL AUDITS OF K-12 LOCAL EDUCATION AGENCIES AND STATE COMPLIANCE REPORTING

The audit guide is published by the Education Audit Appeals Panel (EAAP) pursuant to rulemaking procedures and incorporated by reference in Title 5, *California Code of Regulations*, §19810; the guide is available at www.eaap.ca.gov. The 2020-21 audit guide should be referenced as the 2020-21 *Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* (2020-21 K-12 Audit Guide). Ensure that the applicable fiscal year is included in the title.

The number of procedures is no longer required to accompany the list of state compliance requirements.

PROCEDURAL

1. FY 2020-21 audit reports must be filed with the State Controller's Office (SCO), the California Department of Education (CDE), local County Superintendent of Schools, and, if applicable, the chartering entity, by January 31, 2022. Independent auditors must submit to SCO one copy of the audit report by U.S. Postal Service or private carrier, or via File Transfer Protocol. Report submission instructions are posted on the SCO K-12 LEA website at www.sco.ca.gov/aud_k12_lea.html, under the Submissions category.

Name the electronic report file according to the entity name, document type, and fiscal year-end. For example, the following file names would be used for XYZ Unified School District:

- Report = XYZUnifiedRpt21.pdf
- Revisions = XYZUnifiedRevision21.pdf
- Revised Report = XYZUnifiedRevisedRpt21.pdf
- Management Letter Report = XYZUnifiedMgtLtr21.pdf
- Corrective Action Plan = XYZUnifiedCAP21.pdf

The electronic audit report files should be in **unsecured** PDF file format. Electronic files submitted in this format facilitate efficient processing of the annual audit reports.

2. The County Office of Education (COE) must submit its approved extension requests for submitting audit reports to SCO and CDE before January 31, 2022. The extension request must come from the COE and not the LEA or the certified public accountant (CPA). SCO will consent to the extension request only in extraordinary circumstances.

SCO does not grant extensions for charter school audits. An extension must be obtained through the chartering entity, and the chartering entity should notify SCO and CDE of the extension.

3. Charter school audit reports must contain on the cover the official name and charter number of the charter school according to the charter school agreement and the name in the CDE school directory. If the charter school has another name, both names should appear on the cover to facilitate SCO's processing of the audit report receipt. The SCO desk review process may be significantly delayed if the charter school audit reports are not properly identified.
4. The auditor rotation requirements specified in California Education Code §41020(f)(2) apply to auditors who conduct LEA audits. California Education Code §41020(f)(2) makes it unlawful for a public accounting firm to provide audit services to the LEA if the lead audit partner, or coordinating audit partner responsible for the audit or for reviewing the audit, has performed audit services for the LEA in each of the six previous fiscal years. Consequently, a different audit firm and/or audit partners must be used in the seventh year, unless a waiver is obtained from the EAAP.
5. CPAs or public accountants planning to conduct LEA audits must be included in the SCO-published Certified Public Accountants Directory Service (CPADS). To be included in CPADS, the CPA or public accountant must submit a written request to SCO prior to conducting the audits. Instructions for submitting the request can be found on SCO's website at <http://cpads.sco.ca.gov/>.

In addition, if the auditor is performing an audit under Title 2, U.S. *Code of Federal Regulations*, Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit*

Requirements for Federal Awards (Uniform Guidance), the LEA must request a copy of the audit organization's peer review report, which the auditor is required to provide under generally accepted government auditing standards (Uniform Guidance Subpart F—Audit Requirements §200.509).

6. If the audit report contains a finding or findings that may be considered apportionment-significant, SCO will send the LEA a certification letter with information on its appeal rights. The LEA has 30 days from the date the U.S. Postal Service delivers the letter to request a summary review of any apportionment-significant audit finding or findings on the grounds of substantial compliance. In addition, the LEA has 60 days from delivery of the letter or 30 days following the conclusion of a summary review, with regard to the findings included in that review, to file a formal appeal of any apportionment-significant finding or findings on any of the grounds set forth in California Education Code §41344(d). For more information on audit finding appeals, visit the EAAP website at <http://eaap.ca.gov/appeals/>.
7. CDE is accepting only electronic versions of the FY 2020-21 audit reports. For instructions on how to submit the annual audit reports to CDE, see <http://www.cde.ca.gov/fg/au/ag/submitauditrpt.asp>.
8. CDE has posted the Calculator for Estimating the Cost of an Audit Finding at <http://www.cde.ca.gov/fg/au/ag/statecomp.asp>. The calculator is designed to assist LEAs and auditors in estimating the costs associated with audit findings for school districts and charter schools for the Local Control Funding Formula (LCFF) unduplicated pupil counts, LCFF K-3 grade-span adjustment, and failure to comply with instructional days requirements, and distance learning.

GOVERNMENTAL ACCOUNTING STANDARDS BOARD UPDATES FOR FISCAL YEAR 2020-21

The following Governmental Accounting Standards Board (GASB) statements are effective for the FY 2020-21 financial statement audits:

- GASB Statement No. 95, Postponement of the Effective Dates of Certain Authoritative Guidance. Effective date: The requirements of this Statement are effective immediately.

The primary objective of this Statement is to provide temporary relief to governments and other stakeholders in light of the COVID-19 pandemic. That objective is accomplished by postponing the effective dates of certain provisions in Statements and Implementation Guides that first became effective or are scheduled to become effective for periods beginning after June 15, 2018, and later, as indicated below:

- Statement 83, Certain Asset Retirement Obligations – reporting periods beginning after June 15, 2019.

- Statement 84, Fiduciary Activities, and Implementation Guide 2019-2 – reporting periods beginning after December 15, 2019.
- Statement 87, Leases, and Implementation Guide 2019-3 – fiscal years beginning after June 15, 2021, and all reporting periods thereafter.
- Statement 88, Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements – reporting periods beginning after June 15, 2019.
- Statement 89, Accounting for Interest Cost Incurred before the end of Construction Period – reporting periods beginning after December 15, 2020.
- Statement 90, Majority Equity Interests- an amendment of GASB Statements 14 and 61- reporting periods beginning after December 15, 2019.
- Statement 91, Conduit Debt Obligations – reporting periods beginning after December 15, 2021.
- Statement 92, Omnibus 2020, paragraphs 6 and 7 – fiscal years beginning after June 15, 2021.
- Statement 92, Omnibus 2020, paragraphs 8, 9, and 12 – reporting periods beginning after June 15, 2021.
- Statement 92, Omnibus 2020, paragraph 10 – government acquisitions occurring in reporting periods beginning after June 15, 2021.
- Statement 93, Replacement of Interbank Offered Rates, paragraphs 13 and 14 – fiscal years beginning after June 15, 2021, and all reporting periods thereafter.
- Implementation Guide 2017-3, Questions 4.484 and 4.491 – the first reporting period in which the measurement date of the (collective) net OPEB liability is on or after June 15, 2019.
- Implementation Guide 2017-3, Questions 4.85, 4.103, 4.108, 4.109, 4.225, 4.239, 4.244, 4.245, and 5.1-5.4 – actuarial valuations as of December 15, 2018, or later.
- Implementation Guide 2018-1 – reporting periods beginning after June 15, 2019.
- Implementation Guide 2019-1- reporting periods beginning after June 15, 2020.
- GASB Statement No. 97, Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans—an amendment of GASB Statements No. 14 and No. 84, and a supersession of GASB Statement No. 32. Effective Date: The requirements of this Statement are effective as follows:
 - The requirements in (1) paragraph 4 of this Statement as it applies to defined contribution pension plans, defined contribution OPEB plans, and other employee benefit plans and (2) paragraph 5 of this Statement are effective immediately.
 - The requirements in paragraphs 6–9 of this Statement are effective for fiscal years beginning after June 15, 2021.

- All other requirements of this Statement are effective for reporting periods beginning after June 15, 2021.

Earlier application is encouraged and is permitted by specific requirement as follows:

- Paragraph 4 of this Statement as it applies to arrangements other than defined contribution pension plans, defined contribution OPEB plans, or other employee benefit plans.
- Paragraphs 6–9 of this Statement and the supersession of the remaining requirements of Statement 32 (as detailed in paragraph 3 of this Statement).

The primary objectives of this Statement are to (1) increase consistency and comparability related to the reporting of fiduciary component units in circumstances in which a potential component unit does not have a governing board and the primary government performs the duties that a governing board typically would perform; (2) mitigate costs associated with the reporting of certain defined contribution pension plans, defined contribution other postemployment benefit (OPEB) plans, and employee benefit plans other than pension plans or OPEB plans as fiduciary component units in fiduciary fund financial statements; and (3) enhance the relevance, consistency, and comparability of the accounting and financial reporting for Internal Revenue Code (IRC) Section 457 deferred compensation plans (Section 457 plans) that meet the definition of a pension plan and for benefits provided through those plans.

CALIFORNIA DEPARTMENT OF EDUCATION UPDATES FOR FISCAL YEAR 2020-21

Senate Bill 98 – Distance Learning Requirements

Senate Bill 98 added section 43500 to the California Education Code to include requirements for LEAs providing distance learning for the 2020-21 school year. California Education Code section 43504 adds the following requirements for LEAs:

- The compulsory education requirements continue to apply for the 2020-21 school year.
- LEAs shall offer in-person instruction to the greatest extent possible.
- School districts are required to offer 180 instructional days per school year pursuant to Section 46208 and charter schools are required to offer 175 instructional days per school year pursuant to Section 11960 of Title 5 of the California Code of Regulations. An instructional day is a day in which all pupils are scheduled for the length of the day established by the governing board or body of the LEA in a classroom under the immediate supervision of a certificated employee or in distance learning that meets the minimum requirements described in section 43504.

- Each LEA shall document daily participation for each pupil on each school day, in whole or in part, for which distance learning is provided. A pupil who does not participate in distance learning on a school day shall be documented as absent for that school day. Daily participation may include, but is not limited to, evidence of participation in online activities, completion of regular assignments, completion of assessments, and contacts between employees of the LEA and pupils or parents or guardians.
- LEAs are required to ensure that weekly engagement records are completed for each pupil. These records should document: a) synchronous or asynchronous instruction for each whole or partial day of distance learning; b) daily participation verification; and c) assignment tracking.
- Pupils who do not participate daily in either in-person instruction or distance learning will be deemed absent by the LEA. LEAs shall use documentation of the absence for purposes of reporting its chronic absenteeism rates in its local control and accountability plan (LCAP).
LEAs are required to develop written procedures for tiered reengagement strategies for all pupils who are absent from distance learning for more than three schooldays or 60% of the instructional days in a school week. These procedures shall include, but are not limited to, verification of current contact information for each enrolled pupil, daily notification to parents or guardians of absences, a plan for outreach from the school to determine pupil needs including connection with health and social services as necessary and, when feasible, transitioning the pupil to full-time in-person instruction.
- Each school is required to communicate with parents and guardians regarding a pupil's academic progress.
- LEAs that provide distance learning shall not be penalized for instruction provided before September 1, 2020, that fails to meet the requirements of this section.

For more guidance related to pupil attendance and instructional-time, refer to the California Department of Education's Frequently Asked Questions at <https://www.cde.ca.gov/fg/aa/pa/pafaqs.asp>.

STATE COMPLIANCE UPDATES FOR FISCAL YEAR 2020-21

- I. The following compliance requirements and audit procedures were removed from the 2020-21 K-12 Audit Guide:
 - Report Components: Schedule of ADA
 - D. Independent Study
 - E. Continuation Education
 - M. Juvenile Court Schools
 - N. Middle or Early College High Schools
 - P. Transportation Maintenance of Effort

- U. After/Before School Education and Safety Program
- X. Local Control and Accountability Plan (LCAP)
- EE. Annual Instructional Minutes-Classroom Based.

II. The following modifications/amendments in procedures were made to existing compliance requirements in the 2020-21 K-12 Audit Guide:

- **Average daily attendance (ADA) Related Sections:** Amended the following sections to delete reference to ADA and its financial impact, as local educational agencies (LEAs) did not report ADA to California Department of Education (CDE) for 2020-21:
 - Materiality Levels
 - Schedule of Findings and Questions Costs
 - A. Attendance and Distance Learning
 - C. Kindergarten Continuance
 - O. K-3 Grade Span Adjustment
 - AA. Attendance
 - CC. Nonclassroom-Based Instruction/Independent Study
- **General Provisions:**
 - Materiality Levels: Amended to add an additional paragraph under materiality levels to provide clarification on applying materiality to certain sections.
 - Report Components 4.c. Schedule of Instructional Time: deleted the annual instructional minutes requirements and offering
- **A. Attendance and Distance Learning:** Amended to add distance learning record keeping requirements pursuant to (EC. 43500-43504).
- **B. Teacher Certification and Misassignments:** Amended to instruct auditors to select a sample of teachers for the school sites selected in procedure 1 of Section A, as Section A is being amended for Attendance and Distance Learning and no longer includes 3(c), in which a sample of teachers is selected.
- **F. Instructional Time:** Procedures apply to school districts, classroom-based charters, and newly operational charter schools for FY 2020-21. Also deleted references to annual minutes requirements.
- **G. Instructional Materials:** Amended to delete reference to Education Code sections 60605 and 60605.8 in procedure 5 and change “foreign” language to “world” language in procedure 6.
- **L. School Accountability and Report:** Amended to change singular to plural in procedure 1.a. to change “teacher misassignment” to “teacher misassignments.”

- **R. Comprehensive School Safety Plan:** Technical amendment in procedure 2 to verify that school safety plans were adopted or reviewed and updated by March 1 as described in Education Code section 32286. Procedure 3 was revised to delete the verification of LEA notification to the California Department of Education by October 15th for noncompliant schools, as this notification occurs in the subsequent fiscal year. Procedure was added to verify that plans were approved by the school district or county office of education.
- **W. Unduplicated Local Control Funding Formula Pupil Counts:** Amended to reflect that adult EL students previously identified as “EL” in CALPADS are now identified as “ADEL.”
- **Y. Independent Study – Course Based:** Procedures suspended for school districts and County Offices of Education. Procedures still apply to charter schools classified as a nonclassroom-based charter school as of fiscal year (FY) 2019-20. Deleted references to ADA, its financial impact, and Independent Study Ratio.
- **BB. Mode of Instruction:** Procedures that relate to ADA were deleted and replaced with a procedure to determine whether the charter school was classified as a nonclassroom-based charter for FY 2019-20.
- **DD. Determination of Funding for Nonclassroom-Based Instruction:** Amended to add clarification to procedure 2 to report FY 2019-20 second-period ADA by grade span and an estimate of the ADA units’ dollar value for reporting funding determination audit findings for FY 2020-21.
- **Amendments to Appendices B and C:**
 - Appendix B – Procedure II.A.10, Procedure III.A.11, Procedure V.A.11 and Appendix C – Procedure II.A.10 added a sentence to the existing procedures. Underlined sentence below is the current addition:

Obtain, by contacting the OPSC [Office of Public School Construction], the approval document that indicates that the LEA’s estimate of project costs required that 60 percent of the project funding be spent on hard construction costs. When the LEA submitted their application for funding, they certified that the cost estimate of construction work or construction contract(s) submitted to the Department of State Architect was greater than 60 percent of the total grant. Prepare the table to report the percent the LEA spent on hard construction costs and display the table in the audit report. If audited hard costs are less than 60 percent, this does not result in an audit finding; the table is to be presented for information purposes only.

- Appendix B - Procedure II.A.2, Procedure II.B.3, Procedure III.A.2, Procedure III. B.3, Procedure IV.A.2, Procedure IV.B.2, Procedure V.A.2, Procedure V.B.2 and Appendix C – Procedure II.A.2 and Procedure II.B.2 added a sentence to the existing procedures. The underlined sentence is the current addition:

Verify that any statutorily required District matching funds have been deposited in the County School Facility Fund or expended by the District from the matching funding

source prior to the “Notice of Completion” by inspecting the SAB’s [State Allocation Board] project approval document for the applicable project and supporting accounting records provided by the LEA. The SAB’s project approval document for the applicable project can be obtained by contacting OPSC. Non-compliance related to these matching fund requirements will result in an audit finding, with a potential effect that the noncompliance may result in the project being rescinded and potential loss of funding, as determined by the SAB.

○ Appendix B only:

The same changes described in Appendix B below for the “Non-Financial Hardship Projects – Closeout Audit” (Section IIA) are also included in “Financial Hardship Projects” (Section III), “Career Technical Education” (Section IV), and “Charter School Facilities Program” (Section V) of the audit guide:

- Audit report submittal and due date (page 2)
- State Bond Fund source needed for ineligible expenditures (page 3)
- Certified public accountants will obtain documents for audit by contacting the Office of Public School Construction (first reference on page 2; this note also appears on various pages of the Appendix B)
- Note added, stating that expenditures not considered eligible for site grant increase may still be eligible project costs that would not result in money being returned to the State (page 10)

○ Appendix C only:

- New “Scope/Auditor Judgement” paragraph applicable to Full Day Kindergarten Program audits (page 2)
- Identify whether the LEA has projects ready for audit – for fund releases on or after May 22, 2019 (page 3)
- Note added about new resource code 7700 to specifically account for Full Day Kindergarten Program funds (page 5)
- Note added, stating that any savings remaining after one year from completion of projects must be returned to the State (pages 9, 28)
- Glossary of Audit Definitions and Acronyms added definition for “Retrofit” (page 31)

SINGLE AUDITS UNDER THE UNIFORM GUIDANCE

The following requirements are applicable if the LEA audit is subject to the single audit requirements under Uniform Guidance:

1. Independent Auditor’s Report on the Financial Statements:

If the Schedule of Expenditures of Federal Awards (SEFA) is referenced in the “Other Matters” section of the report, then the auditor should use the following statement: Schedule of Expenditures of Federal Awards, as required by Title 2, U.S. *Code of Federal Regulations*, Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

2. Schedule of Expenditures of Federal Awards (Uniform Guidance Subpart F—Audit Requirements §200.510[b]):

- Uniform Guidance requires the following to be presented on the face of the SEFA:
 - Total amounts provided to subrecipients from each federal program (§200.510[b][4]);
 - Total federal awards expended for loan or loan guarantee programs (§200.510[b][5]).
 - The federal awards expended for each cluster of programs (§200.510[b][3]).
- The notes to the schedule must include a statement of whether or not the auditee elected to use the 10 percent de minimis indirect cost rate (§200.510[b][6]).

3. Report on Compliance and Internal Control Over Compliance Applicable to Each Major Program:

For guidance and examples of reports on compliance with requirements that could have a direct and material effect on each major federal program and on internal control over compliance issued under the audit requirements of Uniform Guidance, refer to the American Institute of Certified Public Accountants’ *Government Auditing Standards and Single Audits* with conforming changes as of April 1, 2020.

4. Schedule of Findings and Questioned Costs:

- Updated terminology and references have been incorporated into the Summary of Auditor’s Results in accordance with Uniform Guidance §200.515(d)(1).
- Findings relating to the financial statements must be reported in accordance with generally accepted government auditing standards (GAGAS).
- Findings and questioned costs for federal awards must include audit findings as defined in Uniform Guidance §200.516(a).

5. Audit Findings Follow-up:

- The corrective action plan and summary schedule of prior audit findings must include findings relating to the financial statements, which are required to be reported in accordance with GAGAS (Uniform Guidance §200.511[a]).

- The summary schedule of prior audit findings must report the status of all audit findings included in the prior audit's schedule of findings and questioned costs (Uniform Guidance §200.511[b]).
- At the completion of the audit, the LEA must prepare, in a document separate from the auditor's findings described in Uniform Guidance §200.516, a corrective action plan to address each audit finding included in the current-year auditor's report (Uniform Guidance §200.511[c]).

REPORT CERTIFICATION COMPLIANCE REMINDERS

During the annual audit report certification process, SCO staff members spend a significant amount of time corresponding with independent auditors regarding audit report deficiencies. To expedite certification of audit reports for FY 2020-21, the SCO requests that auditors adhere to the following requirements when completing their audit reports. Failure to comply with these requirements will result in audit reports being rejected:

1. **LEA Organization Structure Description:** The description must be presented in the Supplementary Information section of the audit report as required in the 2020-21 K-12 Audit Guide (Report Components 4.a.).
2. **Schedule of Instructional Time:** The following is required to be presented in the schedule:
 - For all districts, the number of instructional days offered during the year audited on the traditional calendar and on any multitrack year-round calendars, and whether the district complied with the instructional day's provisions.
 - For charter schools, data that shows whether the charter school complied with Education Code section 47612 the number of educational days offered during the year audited on the traditional calendar and on any multitrack calendars, and whether the charter school complied with the instructional days provisions.
 - For school districts and charter schools that received a Form J-13A approval, a list of the actual days in the instructional days offered column, and columns that list the credited days per the approved Form J-13A and the total days offered, with the actual offering added to the amount of days credited per approved Form J-13A. A footnote should be included stating that the school district or charter school received an approved J-13A identifying the number of days approved.
3. **Schedule of Financial Trends and Analysis:** Attendance for apportionment was not collected in fiscal year 2020-21 due to Senate Bill (SB) 98 (Chapter 24, Statutes of 2020) and SB 820 (Chapter 110, Statutes of 2020). Instead, LEAs are funded on either 2019-20 ADA, adjusted according to provisions specified in EC Section 43502, or a current-year ADA proxy calculated pursuant to Education Code section 43505 for LEAs meeting certain growth criteria.

It is recommended that LEAs display the ADA for which the LEA was funded for fiscal year 2020-21, with an asterisk and footnote that provides an explanation for the ADA reported on the Schedule.

4. **State Compliance Funding:** The financial impact of state compliance findings must be quantified, as applicable. The 2020-21 K-12 Audit Guide includes specific information that must be included in each finding.

If quantification of financial impact is required to be included in a finding and the auditor determines that there is no financial impact based on the procedures performed, then the finding must describe the reasons for the auditor's conclusion.

The stated criteria should refer to a California state law or regulation that governs the program. It is not appropriate to cite the 2020-21 K-12 Audit Guide as the criterion.

5. **Federal Compliance Findings:** For single audits under Uniform Guidance, Federal award findings must be presented in accordance with Uniform Guidance, Subpart F—Audit Requirements, §200.516, as follows:

- **Reference number(s):** Each audit finding must include a reference number in the format meeting the requirements of the data collection form submission required by Uniform Guidance §200.512 – Report submission, paragraph (b). The format is 20XX-XXX;
- **Federal program(s) information:** Catalog of Federal Domestic Assistance (CFDA) title and number, federal award identification number and year, name of the federal agency, and name of the applicable pass-through entity;
- **Criteria or specific requirement:** Statutory, regulatory, or other citation;
- **Condition:** Facts that support the deficiency in the audit finding;
- **Cause:** Statement of cause that identifies the reason or explanation for the condition or the factors responsible for the finding;
- **Effect:** Clear, logical link to establish the impact or potential impact of the difference between the condition and criteria;
- **Questioned costs:** Identification of questioned costs and how they were computed. Known questioned costs must be identified by applicable CFDA number(s) and applicable federal award identification number(s);
- **Context:** Information to provide proper perspective for judging the prevalence and consequences of the audit findings, such as whether the audit finding represents an isolated instance or a systematic problem. The auditor should report whether the sampling was a statistically valid sample;
- **Identification as a repeat finding:** Identification of whether the audit finding was a repeat of a finding in the immediately prior audit and, if so, any applicable prior-year audit finding number(s);

- **Recommendation:** Information to prevent future occurrences of the deficiency identified in the audit finding(s); and
 - **Views of responsible officials:** Views of the auditee and planned corrective actions.
6. **Elements of Audit Findings:** Each audit finding should be presented in the level of detail described in the Findings and Recommendations section of the 2020-21 K-12 Audit Guide (Report Components, 6.a.).

OTHER

The SCO's FY 2020-21 LEA Desk Review Checklist will be available on the SCO website at www.sco.ca.gov/aud_k12_lea.html by January 31, 2022.

If you have any questions or need additional information, please contact the Division of Audits, LEA Unit, by telephone at (916) 324-6442, or by email at leaaudits@sco.ca.gov.

Sincerely,

Original signed by

KIMBERLY TARVIN, CPA
Chief, Division of Audits

KT/ac

20963

cc: Tony Thurmond, State Superintendent of Public Instruction
California Department of Education