

February 9, 2016

TO: School District Administrators
FROM: Division of Administration, Finance and Accountability
SUBJECT: Resolution of 2014-15 Annual Audit Report Findings

Education Codes 41020(i)(1), 41020(i)(2) and 41372 specify that county offices of education are responsible for reviewing specific LEA audit findings as follows:

- Attendance (10000)
- Inventory of Equipment (20000)
- Internal Control (30000)
- Miscellaneous (60000)
- Classroom Teacher Salaries (61000)
- Instructional Materials Program Funds (70000)
- Teacher Misassignments (71000)
- Information reported on the School Accountability Report Card (72000)

KCSOS will review each district's responses to all such findings contained within their audit. Additionally, for each district finding in the above categories, please provide a detailed explanation of the plan to correct the finding.

In accordance with the requirements stated above, we have attached an Audit Finding Corrective Action Form. Please complete a form for each audit finding and **return to Maxx Garris no later than March 15, 2016** (per Ed Code 41020(j)(2)).

If you need assistance in creating or implementing a corrective action plan, contact your Management Consultant or Fiscal Advisor.

If you have any questions regarding the above, please contact Maxx Garris, District Fiscal Services Assistant, at (661) 636-4687.

SM:mg
Attachment

OFFICE OF CHRISTINE LIZARDI FRAZIER
KERN COUNTY SUPERINTENDENT OF SCHOOLS

2014-15 AUDIT FINDING CORRECTIVE ACTION

District: _____

Finding Category: _____

Finding No.: _____ Page No.: _____

Describe below specific corrective action used in resolving the audit finding:

Did this finding require a corrective report? Yes ____ No ____
If yes, attach a copy of the corrective report.

AB 3627 Finding Category Types:

10000 Attendance)
20000 Inventory of Equipment)
30000 Internal Control) COE audits for compliance
60000 Miscellaneous)
61000 Clsm. Teacher Salaries)
70000 Instructional Materials)
71000 Teacher Misassignments)
72000 SARC)

40000 State Compliance)
41000 CalSTRS) CDE audits for compliance
50000 Federal Compliance)