

March 4, 2014

TO: School District Administrators
FROM: Division of Administration, Finance & Accountability
SUBJECT: Resolution of 2012-13 Annual Audit Report Findings

Education Code 41020(i) specifies that county offices of education are responsible for resolving LEA audit exceptions related to attendance (10000), inventory of equipment (20000), internal control issues (30000), and other miscellaneous exceptions (60000). Additionally, pursuant to EC 41020(i)(2) and 41344.4, each county superintendent of schools must also review LEA audit exceptions related to the use of instructional materials program funds and reporting requirements for the sufficiency of textbooks and instructional materials (70000), teacher misassignments (71000), and information reported on the school accountability report card (72000).

Administration and Finance will review each district's responses to any 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 Connie Vargas before April 1, 2014.

If you have any questions regarding the above, please contact Connie Vargas, Senior Accountant II, at (661) 636-4298.

SM:kb

Attachment

OFFICE OF CHRISTINE LIZARDI FRAZIER
KERN COUNTY SUPERINTENDENT OF SCHOOLS

2012-13 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 |) | County Office of Education audits for compliance |
| 30000 Internal Control |) | |
| 60000 Miscellaneous |) | |
| 40000 State Compliance |) | CDE audits for compliance |
| 50000 Federal Compliance |) | |