

January 23, 2020

TO: School District Administrators  
FROM: Division of Administration, Finance & Accountability  
SUBJECT: Annual Audit

Districts are reminded of the necessity to engage an auditor or arrange with County Superintendent of Schools to provide one for the annual audit of financial records and accounts. Education Code Section 41020 states that if a district does not provide one for the audit by April 1st, County Superintendent of Schools shall provide one.

The California State Controller's Office has created a website to allow schools to view a list of CPA's, who are currently designated as active by the SCO and who can perform Local Education Audits. The SCO office website is: <http://cpads.sco.ca.gov/>

As soon as an auditor has been selected, a contractual agreement should be entered into. The school district audit contract has been posted on the KCSOS website and can be located at:

<https://kern.org/finance/wp-content/blogs.dir/4/files/sites/24/2013/09/AuditContract.pdf>

This contract has been set up as a template so that districts can easily complete it on-line and print copies. Districts are to make three copies; one for the district, one for the auditing firm, and **one to be returned to Kern County Superintendent of Schools, Attention: John P. Hernando, by April 3, 2020.**

It should be noted that in accordance with Education Code Section 14505, District's must withhold 10 percent of the audit fee until receipt of the certification by the State Controller's Office. Please see the additional provisions page, item number 4. Payment, subparagraph B of the contract.

**Attached is the information form that should be completed and returned to John P. Hernando, by April 3, 2020.**

**If you have any questions, please contact Priscilla Quinn, Assistant Superintendent of Finance, at 661-636-4215.**

PQ:jph  
Attachment

Office of Mary C. Barlow  
Kern County Superintendent of Schools  
1300 17th Street - City Centre  
Bakersfield, CA 93301-4533

Attention: John P. Hernando

\_\_\_\_\_ School District has contracted with the  
firm listed below, to provide the annual school audit:

Name: \_\_\_\_\_

Address: \_\_\_\_\_

City, State, Zip: \_\_\_\_\_

Phone Number: \_\_\_\_\_

\_\_\_\_\_ School District authorizes Kern County  
Superintendent of Schools, to provide for the annual audit of its school funds.

\_\_\_\_\_  
School District

Signed: \_\_\_\_\_

Position: \_\_\_\_\_

Date: \_\_\_\_\_