
February 24, 2021

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 the County Superintendent of Schools to provide one for the annual audit of their financial records and accounts. Education Code Section 41020, states that if a district does not provide for the audit by April 1st, the County Superintendent shall provide one for the audit.

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 web address is: <https://cpads.sco.ca.gov/>.

As soon as the auditor has been selected, a contractual agreement should be entered into. The school district audit contract has been posted to the KCSOS website and can be located at: <https://kern.org/finance/wp-content/blogs.dir/4/files/sites/24/2013/09/AuditContract.pdf>. The contract has been set up as a template so that districts can easily complete the contract on-line and print copies. Districts are to make three copies, one copy for the district, one copy for the auditing firm, and **one copy to be returned to the Kern County Superintendent of Schools, Attention: John P. Hernando by April 3, 2021.**

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

Attached is an information form that should be completed and returned John P. Hernando by April 3, 2021.

If you have any questions, please contact Jeff Payne, Chief Financial Operations Officer, at 661-636-4732.

JP:jph
Attachment

Office of Mary C. Barlow
Kern County Superintendent of Schools
1300 17th Street - City Centre 6th floor
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: _____