Kern County Superintendent of Schools
Office of John G. Mendiburu, Ed.D.— Advocates For Children

bulletin
No. 10

January 31, 2025

TO: School District Administrators

FROM: Division of Fiscal Support

SUBJECT: Resolution of 2023-24 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 Mis-assignments (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 Matthew Hughes no later than March 17, 2025** (per Ed Code 41020(j)(2)). Districts that do not have audit findings do not need to complete corrective action report.

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 Matthew Hughes at (661) 636-4494.

JP:mwh
Attachment

OFFICE OF JOHN G. MENDIBURU
KERN COUNTY SUPERINTENDENT OF SCHOOLS

2023-24 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 Clsrm. Teacher Salaries)
70000 Instructional Materials)
71000 Teacher Mis-assignments)
72000 SARC)

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