

SAMPLE AUDIT FINDING LETTER

February 15, 20XX

_____, Chief Business Official
_____ School District
_____ Avenue
_____, CA _____

Dear Mr./Ms. _____:

Re: [fiscal year] Audit Exceptions Resolution Process

Pursuant to Education Code (EC) Section 41020, the county office of education is required to review and ensure resolution of audit exceptions related to attendance, inventory of equipment, internal control, miscellaneous items, teacher misassignments pursuant to EC Section 44258.9; information reported on the school accountability report card pursuant to EC Section 33126; and the use of instructional materials program funds including the reporting requirements for the sufficiency of textbooks and instructional materials. For attendance-related audit exceptions or exceptions involving state funds, our office is to ensure that districts have submitted appropriate reporting forms to resolve the exceptions.

Pursuant to EC Section 41344.4, districts will not be required to repay audit exceptions related to the reporting requirements for the sufficiency of textbooks and instructional materials if our office has accepted the district's correction or plan of correction and certifies that the finding was resolved. The plan of correction must be consistent with the requirements of EC Section 60119(a)(2)(A).

Upon review of the district's findings and recommendations reported in the 20XX-20XX audit report, we have determined that further clarification and/or documentation is needed for resolution by our office. Please let us know of the corrective action(s) you have taken or are planning to take to address Finding(s) _____. Please include a copy of any documentation that evidences the corrective action(s) or plan(s) of action.

Please email the response along with the attached 20XX-20XX Audit Finding(s)/Corrective Action(s) form, and any documents that support the corrective actions taken, to

at **xxxxx@xxx.net**.

Your response must be received by March 15, 20XX.

If an audit finding requires an adjustment to attendance figures, please include a copy of the original and revised second principal apportionment (P-2) and/or annual apportionment

attendance reports.

Based on the information and documentation submitted, our office will determine if the action(s) taken adequately address the audit finding(s) so that they can be cleared by our office.

You may also receive a separate communication from the California Department of Education (CDE) with regard to certain audit findings. The CDE is responsible for reviewing and resolving certain state compliance audit exceptions. In addition, the CDE is required to resolve audit findings that affect federally funded programs.

Thank you for your attention to this matter. If you need further information, please contact _____, Consultant, Business Advisory Services at (XXX) XXX-XXXX.

Sincerely,

Executive Director
District Financial Services

CC: