



2019-20 AUDIT ACTIVITY REPORTING CALENDAR

<u>DATE*</u>	<u>RESPONSIBILITY</u>	<u>ACTIVITY</u>
November 30	County Office	On or before this date, the County Office will provide to the districts the Audit Certification Form; Audit Activity Reporting Calendar; and the Independent Auditor Selection Form. The County Office will also provide charter schools with the Independent Auditor selection form.
December 15 March 31	Auditor	In accordance with EC41020(h), not later than December 15, a report of each local educational agency audit for the preceding fiscal year shall be filed with the County Superintendent, the California Department of Education, and the State Controller. For 2019-20 audits only, EC 41020.9 (added by Senate Bill 98) moved the deadline from December 15 to March 31, 2021.
January 31	District	In accordance with EC41020.3, by January 31 of each year, the governing body of each local educational agency shall review, at a public meeting, the annual audit of the local education agency for the prior year, any audit exceptions identified in that audit, the recommendations or findings of any management letter issued by the auditor, and any description of correction or plans to correct any exceptions or management letter issue. This date was not changed in SB 98. Districts should have this meeting soon after the audit is complete.
January 31 April 15	County Office	On or before this date, the County Office will provide, to districts with findings, the Certification of Corrective Action and specific Audit Finding Corrective Action forms, which must be reviewed by their Board and returned to the County Office by March 15. For 2019-20 audits only, to conform with the changed audit deadline, the March 15 deadline is moved to June 1, 2021.
January 31 April 15	County Office	On or before this date, the County Office will provide districts with Certification of Charter School Audit Findings Corrective Action.
January 31 April 15	District	Districts should provide their authorized charters not included in the District's audit with audit finding corrective action forms, which should be returned to the district by March 15. For 2019-20 audits only, to conform with the changed audit deadline, the March 15 deadline is moved to June 1, 2021.
February 15	District/Charter	On or before this date, school districts and charter schools shall submit to the County Office the Independent Auditor Selection Form for the current fiscal year.
February 15	District	On or before this date, school districts shall submit to the County Office the Audit Certification form.
March 15 June 1	District	On or before this date, school districts shall submit to the County Office the Certification of Corrective Action and specific audit finding corrective action forms reviewed by their Board.
March 15 June 1	Charter	On or before this date, charter schools with findings shall submit to their authorizing district their audit findings corrective action forms and documentation.
April 15 June 21	County Office	On or before this date, the County Office will respond in writing to districts that require further explanation or documentation of the corrective action or a plan for correction.

* When the due date falls on a Saturday or Sunday, the due date moves to the following Monday.



2019-20 AUDIT ACTIVITY REPORTING CALENDAR

<u>DATE</u>	<u>RESPONSIBILITY</u>	<u>ACTIVITY</u>
April 30 July 7	District	Any additional information required of the school district must be submitted to the County Office by this date.
April 30 July 1	District	Districts with charter schools are required to return the Certification of Charter School Audit Findings Corrective Action to the County Office indicating that all of their charter school audits were reviewed and corrections were made, except as noted, or an acceptable plan was submitted.
May 1	County Office	In accordance with EC41020(b)(3), if the governing board of a local educational agency has not provided for an audit of the books and accounts of the local educational agency by April 1, the County Superintendent of Schools shall provide for the audit of each local educational agency.
May 15 July 15	County Office	<p>In accordance with EC41020(k), the County Superintendent shall certify to the Superintendent of Public Instruction (SPI) and the State Controller (SCO) that all district audits were reviewed and corrections were made, except as noted, or an acceptable plan was submitted. For 2019-20 audits only, EC 41020.9 moved the May 15 deadline to July 15, 2021.</p> <p>In addition, the County Superintendent shall identify any attendance-related audit exception that had a fiscal impact on State funds and require the school district to submit the appropriate forms for processing by the Superintendent of Public Instruction.</p>
	Auditors	In accordance with EC41020(1), the independent audit firm will certify to the County Office regarding the status of the Certification of Corrective Action.
	SPI	<p>In accordance with EC41020(m), the Superintendent of Public Instruction (SPI) shall be responsible for assuring that school districts have either corrected or developed a plan of correction for any or all of the following:</p> <ul style="list-style-type: none"> • All federal and state compliance audit exceptions identified in the audit. • Any exceptions that the county superintendent certifies as of May 15 have not been corrected. For 2019-20 audits only, EC 41020.9 moved the May 15 deadline to July 15, 2021. • Any repeat audit exceptions that are not assigned to a County Superintendent to correct.
	State Controller	In accordance with EC41020(n), the State Controller annually shall select a sampling of county superintendents of schools and perform a follow-up of the audit resolution process of those county superintendents of schools and report the results of that follow-up to the Superintendent of Public Instruction and the county superintendents of schools that were reviewed.