

**Certification of Corrective Action
Resolution of 2022-23 Audit Findings**

County Office of Education:

The signature below certifies that the annual audits of the local educational agencies (LEAs) within the county for the 2022-23 fiscal year have been reviewed, that all exceptions the county office of education (COE) is required to review have been reviewed, and that all of those exceptions, except as otherwise noted, have been corrected by the LEAs or an acceptable plan of correction has been submitted to the COE, and no further steps are necessary, in accordance with California *Education Code (EC)* Section 41020(k).

The COE is required to review and ensure resolution of audit exceptions related to attendance, inventory of equipment, internal control, miscellaneous items, teacher misassignments pursuant to 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, pursuant to *EC* Section 41020(i). For attendance related audit exceptions or exceptions involving state funds, the COE is to ensure that the LEAs have submitted appropriate reporting forms to resolve the exceptions, such as corrections for all audit exceptions related to units of average daily attendance and unduplicated pupil counts applicable to the Local Control Funding Formula.

LEAs are not required to repay audit exceptions related to the reporting requirements for the sufficiency of textbooks and instructional materials, if the COE accepted the LEA's correction or plan of correction and certifies that the finding was resolved, pursuant to *EC* Section 41344.4. The plan of correction must be consistent with the requirements of *EC* Section 60119(a)(2)(A).

This certification applies to the annual audits of the LEAs included on the attached list(s). The COE has prepared and attached to this certification a full description of those audit exceptions that have not been resolved.

COE contact/individual for completing this section:

Name:

Title:

Phone:

Email:

County Superintendent

Certification:

Date:

Submit the signed and dated Certification of Corrective Action Resolution Form to both the California Department of Education (CDE) and the State Controller's Office (SCO), along with the list of the LEAs covered by this certification to:

Categorical Allocations & Audit Resolution Office

School Fiscal Services Division
California Department of Education
Email: leaaudits@cde.ca.gov

State Controller's Office

Financial Audits Bureau/Education
Email: leaaudits@sco.ca.gov

Your response must be received no later than **May 15, 2024** but may be e-mailed at any time prior to this date.

Digital Signature Requirements

A Certification of Corrective Action Resolution Form request may be signed digitally, if the following conditions are met:

- Digital signatures (e.g. an electronic identifier, created by computer) must meet the provisions outlined in Government Code 16.5 at [https://leginfo.legislature.ca.gov/faces/codes_displaySection.xhtml?sectionNum=16.5&law Cod e=GOV](https://leginfo.legislature.ca.gov/faces/codes_displaySection.xhtml?sectionNum=16.5&lawCod e=GOV).
- To ensure validity, a digital signature must be:
 - Unique to the person using it.
 - Capable of verification.
 - Under the sole control of the person using it.
 - Linked to data in a way that any changes to the data would invalidate the digital signature.
 - Conform to regulations adopted by the Secretary of State.

CDE recommends COEs that are unable to meet the digital signature requirements, use a scanned "wet" signature and email the form to CDE and SCO.

E-Mail Submittal File Format Instructions

- COEs should email the attachments as PDFs.
- Title the PDF file name as "COE name, CCA Form, FY of the annual audits reviewed" (example: ABC COE, CCA Form, FY 2022-23).
- COE Certification of Corrective Action Form are only accepted via email.
- COE Certification of Corrective Action Form should be retained on file for recordkeeping purposes.