

## Certification of Corrective Action Resolution of 2020–21 Audit Findings

County:

DISCLAIMER: By typing your name below, you are signing this form electronically. You agree that your electronic signature is the legal equivalent of your manual signature on this form.

Superintendent's Name:

Date:

In accordance with California *Education Code (EC)* Section 41020(k), the signature above certifies that the annual audits of the county's local educational agencies (LEAs) for the 2020–21 fiscal year have been reviewed, that all exceptions the county superintendent of schools (county) 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 county, and no further steps are necessary.

Pursuant to *EC* Section 41020(i), the county 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, the county 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.

Pursuant to *EC* Section 41344.4, LEAs are not required to repay audit exceptions related to the reporting requirements for the sufficiency of textbooks and instructional materials, if the county accepted the LEA'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).

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

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Contact Person:

Phone Number:

Please sign and date this Certification of Corrective Action and submit this, along with the list of the LEAs covered by the certification, to:

Audit Resolution Office  
School Fiscal Services Division  
California Department of Education  
Email: [leaaudits@cde.ca.gov](mailto:leaaudits@cde.ca.gov)  
Fax: 916-327-6157

State Controller's Office  
Division of Audits  
Financial Audits Bureau/Education Oversight Unit  
Email: [leaaudits@sco.ca.gov](mailto:leaaudits@sco.ca.gov)

Your response must be received no later than June 15, 2022 but may be submitted at any time prior to this date.