



December 23, 2021

TO: Business and Accounting Administrators
Los Angeles County K-12 School Districts, Joint Powers Authorities (JPAs),
And Regional Occupational Centers/Programs (ROCs/Ps)

FROM: Christina Hill, Assistant Director
School Accounting and Disbursements
Division of School Financial Services

SUBJECT: 2020-2021 Annual Financial Audit Report Extensions

The purpose of this bulletin is to highlight the 2020-2021 Annual Financial Audit Report filing and extension request dates outlined in Informational Bulletin No. [5472](#).

The 2020-21 Annual Financial Audit Reports must be filed with the Los Angeles County Office of Education (LACOE), the California Department of Education (CDE) and the State Controller's Office (SCO) no later than January 31, 2022, per Education Code (EC) Section 41020 (h). Audit reports do not require Board review prior to them being filed with LACOE, CDE and SCO (EC Section 41020.3).

EC Section 41020 (h)(1) "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 of schools of the county in which the local educational agency is located, the department, and the Controller."

(2) The audit report referenced in paragraph (1) for the 2020–21 fiscal year shall instead be filed no later than January 31, 2022.

EC Section 41020.3(a) "By January 31 of each year, the governing body of each local education 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 review shall be placed on the agenda of the meeting pursuant to Section 35145."

(b) During the 2021–22 fiscal year, the annual audit for the 2020–21 fiscal year and its relevant components, as identified pursuant to subdivision (a), shall instead be reviewed by February 28, 2022.

SCO requires that all extension requests be received in their office prior to January 31. It is imperative that the requests are received by SFS no later than Friday, January 17, 2022, to allow for processing and timely submission to the SCO and CDE. Letters are to be sent from the Chief Business Officer and must contain the **extraordinary reason** for the delay and the date that the audit report will be filed. Extensions may not be granted unless the circumstances leading to the delay are extraordinary.

Please email the extension request letter to Christina Hill at Hill_Christina@lacoedu.

LACOE does not process extension requests for charter school audits. Charter school extensions must be obtained through the chartering authority.

If you have questions regarding this bulletin, please contact me at (562) 922-6416 or at Hill_Christina@lacoedu.

Approved:

Nkeiruka Benson, Director

Division of School Financial Services

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