



December 2, 2022

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
Los Angeles County Office of Education

SUBJECT: 2021-2022 Annual Financial Audit Report Extensions

The purpose of this bulletin is to highlight the 2021-2022 Annual Financial Audit Report filing and extension request dates outlined in Informational Bulletin on 2021-22 Annual Financial Audits.

The 2021-22 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 December 15, 2022, per Education Code (EC) Section 41020 (h). Audit reports do not require Board review prior to 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."

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."

State Controller's Office (SCO) requires all extension requests be received in their office by Thursday, December 15, 2022. It is imperative the requests are received by SFS no later than Monday, December 12, 2022, to allow for processing and timely submission to the SCO and CDE. Letters are to be sent from the Chief Business Officer (on letterhead) and must contain the **extraordinary reason** for the delay, the desired date for audit report submission and the audit firm performing the audit. Extensions may not be granted by the SCO if the circumstances causing the delay are not extraordinary.

An extension does not waive the legal deadline, but permits the filing of the report after the deadline. Please email the extension request letter to our audit team at SFSAudit@lacoed.edu.

Note Regarding Charter School Extension Requests

LACOE does not process extension requests for charter schools nor does SCO grant extensions for charter school audits. For charter schools, the extension must be obtained through the chartering entity (sponsoring school district). The chartering entity should notify the SCO and the CDE of the extension should the district agree to grant one.

Should a district decide to grant an extension to a charter school, notifications may be emailed as a PDF to SCO at leaaudits@sco.ca.gov and to CDE at leaaudits@cde.ca.gov.

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

Approved:

Nkeiruka Benson, Director

Division of School Financial Services

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