



November 17, 2023

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: 2022-2023 Annual Financial Audit Report Extensions

The purpose of this bulletin is to highlight the 2022-2023 Annual Financial Audit Report filing and extension request processes. Extension request dates are outlined in [Informational Bulletin No. 6776](#).

The 2022-2023 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, 2023, per Education Code (EC) Section 41020 (h). Audit reports do not require Board approval 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."*

The SCO requires all extension requests be received prior to January 31st. For this reason, it is imperative the requests are received by LACOE by Monday, January 22, 2024, to allow for processing and timely submission to the SCO and CDE. Extension request letters are to be sent from the Chief Business Officer (on letterhead) and must contain: the **extraordinary reason(s)** for the delay, the desired date to submit the audit report and the audit firm performing the audit. Extensions may not be granted by the Office of the State Controller if the circumstances causing the delay are not deemed

extraordinary. An approved extension does not waive the legal deadline, but permits the filing of the report after the deadline. Please email the extension request to our audit team at [SFSAudit@laoe.edu](mailto:SFSAudit@laoe.edu).

### **Charter School Districts**

Neither does LACOE process extension requests for charter school audit extensions nor does SCO grant extensions for charter school audit submission. Extensions for charter schools 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 to the charter school.

Extension notifications can be emailed as a .pdf document to the SCO at [leaaudits@sco.ca.gov](mailto:leaaudits@sco.ca.gov) and to the CDE at [leaaudits@cde.ca.gov](mailto:leaaudits@cde.ca.gov).

If you have questions regarding this bulletin, please contact me at (562) 922-6416 or at [Hill\\_Christina@laoe.edu](mailto:Hill_Christina@laoe.edu).

This bulletin (and all LACOE bulletins) are posted on the Los Angeles County Office of Education website at: <https://classic.laoe.edu/Bulletins>.

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Approved:

Nkeiruka Benson, Director

Division of School Financial Services

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