San Bernardino County Superintendent of Schools
Transforming lives through education

Ted Alejandre
County Superintendent

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TO: Chief Business Officials and Directors of Fiscal Services
**San Bernardino County School Districts and Charter Schools**

Subject: **Annual Audit Report Requirements for the Year Ended June 30, 2020**

Existing law requires LEAs to file an annual audit report with the county superintendent of schools, Superintendent of Public Instruction (SPI), the State Controller, and, if applicable, its chartering authority by December 15th of the succeeding fiscal year, provide a description of correction of certain audit findings to the county superintendent of schools by March 15th of the succeeding fiscal year, and that the county superintendent of schools certify that all audit findings under their jurisdiction were reviewed and corrected or identify any audit findings that were not corrected by May 15th of the succeeding fiscal year.

However, SB 98, the education omnibus budget trailer bill, added Education Code (EC) section 41020.9, which extends these timelines for audit reports for the 2019-20 fiscal year. LEAs are now required to file their 2019-20 annual audit report to the respective parties identified above by March 31, 2021 and the county superintendent of schools will submit the required certification identified above by July 15, 2021. LEAs are encouraged to file these reports upon receipt from their respective external auditors and have the governing board review the audit report within 45 days of receipt to be consistent with timelines in statute.

If you have any questions, please contact our team at bas@sbcss.net or 909-386-9676.

Ted Alejandre
County Superintendent of Schools

*Thomas G. Cassida, Jr.*
Director, Business Advisory Services

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