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**
Charter Schools and *Sponsoring School Districts

Subject: **2025-26 Charter School Independent Auditor Selection Form – due to COE no later than April 1, 2026.**

Pursuant to E.C. § 41020, the Governing Board of each charter school shall have awarded a contract for the annual 2024-25 audit of the books and accounts of the charter school by April 1, 2026. In the event the governing board of a local educational agency (LEA) has not provided for an audit of the books and accounts of the LEA by April 1, pursuant to EC 41020(b)(3), the County Superintendent of Schools shall provide for the audit and the cost of the audit shall be chargeable to the LEA.

Each independent charter school with its own CDS code must provide the required information by completing the *attached form* and returning it to us, attention Beverly Pierce, Business Advisory Services, or by email to bas@sbcss.net, no later than **Wednesday, April 1, 2026, with a copy to the sponsoring district.**

1) 2025-26 Charter School Independent Auditor Selection Certification Form
2) Copy of Audit Contract **Charter schools that are part of a consolidated audit are only required to submit one copy of the audit contract. See form for additional details.*

All charter schools are to submit their audit contracts, even if they are multi-year contracts that have been previously submitted. In future years, charter schools with multi-year contracts will only need to submit an updated annual contract if any amendments have been made and/or the contract term has not exceeded five years. Regardless of a contract covering multiple years, the "Independent Auditor Selection Certification Form" must be completed and submitted to SBCSS annually.

If this information is not provided by the charter school, we will be contacting the sponsoring district.

If you have any questions, please the Charter School Office at sbcss.charters@sbcss.net or at (909) 386-9695.

Sincerely,

Ted Alejandre
County Superintendent of Schools

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

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