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: **Changes to Annual Audit Report Requirements for the Year Ended June 30, 2026**

AB 126, the State Budget education omnibus budget trailer bill, made significant changes to the annual audit timelines. EC 41020 now requires LEAs to provide for audit on or before May 1st of each fiscal year, 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 January 31st of the succeeding fiscal year, provide a description of correction of certain audit findings to the county superintendent of schools by April 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 June 15th of the succeeding fiscal year. In addition, EC 41020.3 has been amended to require that the governing board or body of each LEA shall review, at a public meeting, the annual audit of the LEA for the prior year within 45 days of the issuance of the report. These changes are effective for audit reports for the fiscal year ended June 30, 2026 going forward.

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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