

# State Controller's Office (SCO)

## Local Education Agencies (LEA) Status Report Legend

### Extensions

Entities with an approved extension to file the audit report on file will show their new submittal due date listed in the "Submission Due Date" column on the status report.

### Delinquent

Entities that have an "X" in the "Delinquent" column have not submitted their audit report by the December 15<sup>th</sup> due date or approved extension due date on file with the SCO.

### Report Expected

Entities listed in this category are expected to submit an audit report by the submission due date listed.

### Pending

Entities listed in this category have submitted an audit report. The audit report is being prepared for the review process.

### In Progress

Entities listed in this category have submitted an audit report. The audit report is either currently in the process of being reviewed or has been reviewed and is pending management review. Please note that an audit report may remain in this status for several months due to the large number of reports that must be processed by a limited number of staff.

### Accepted

Entities listed in this category have submitted an audit report that has been reviewed and certified for conforming to the reporting standards contained in the audit guide, *Standards and Procedures for Audits of California K-12 Local Education Agencies*. The SCO sent a Certification Letter to these entities and their CPAs.

### Accepted w/ASF

Entities listed in this category have submitted an audit report that has been reviewed and certified for conforming to the reporting standards contained in the audit guide, *Standards and Procedures for Audits of California K-12 Local Education Agencies*. The SCO sent a Certification Letter to these entities via certified mail indicating that their audit report contained a finding or findings that may be considered apportionment significant. A courtesy copy of the letter is mailed to their CPA and the County Superintendent of Schools.

### Rejected

Entities listed in this category have submitted an audit report that has been reviewed. The review disclosed that the audit report did not meet the minimum reporting standards contained in the audit guide, *Standards and Procedures for Audits of California K-12 Local Education Agencies* and therefore the audit report has been rejected. The SCO sent a letter to the entity's CPA requesting a revision and a courtesy copy to the entity. The SCO is waiting for a revision to be submitted or is currently reviewing the revision received.

### Rejected/Accepted

Entities listed in this category have submitted an audit report that was reviewed and initially rejected for not conforming with the minimum reporting standards contained in the audit guide, *Standards and Procedures for Audits of California K-12 Local Education Agencies*. A revision was received and the entity's report was subsequently accepted. The SCO sent a Certification Letter to these entities and their CPAs.

### Rejected/ Accepted with ASF

Entities listed in this category have submitted an audit report that was reviewed and initially rejected for not conforming with the minimum reporting standards contained in the audit guide, *Standards and Procedures for Audits of California K-12 Local Education Agencies*. A revision was received and the entity's report was subsequently accepted. The SCO sent a Certification Letter to these entities via certified mail indicating that their audit report contained a finding or findings that may be considered apportionment significant. A courtesy copy of the letter is mailed to their CPA and the County Superintendent of Schools.