

LAKE COUNTY OFFICE OF EDUCATION
Office of the Superintendent

**CERTIFICATION OF CORRECTIVE ACTION
2015-2016 AUDIT FINDINGS AND RECOMMENDATIONS
FOR YEAR ENDED JUNE 30, 2016**

ISSUE

Current law (Education Code section 41020) requires that by May 15 of each year the governing board certify that all audit exceptions have been corrected or that an acceptable plan of correction has been developed.

BACKGROUND/PREVIOUS BOARD ACTIVITY

The Lake County Office of Education Governing Board reviewed the 2015-16 Annual Audit on January 18, 2017. Included in the Annual Audit was finding 2016-01 School Accountability Report Card.

DISCUSSION

Administration failed to prepare a School Accountability Report Card (SARC) for the 2014-15 fiscal year for the Renaissance School due to a misunderstanding of the requirements. At the time the report was to be completed the school had already closed and it was believed a SARC was not required. The state will no longer accept SARC's for the 2014-15 school year however, one has since been prepared for the 2015-16 school year and is available to the public via the following link: <http://sarconline.org/Sarc/About/17101731730068>

Providing the Board approved the SARC at this meeting, administration has completed the corrective action plan. Corrective Action Certification is presented to the Board for approval.

FISCAL, STAFFING, AND FACILITIES

None

SUPERINTENDENT'S RECOMMENDATION

The County Superintendent of Schools recommends certification of the Corrective Action.

Report prepared by: Lynn Thomasson



LAKE COUNTY OFFICE OF EDUCATION

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Brock Falkenberg, Superintendent

CERTIFICATION OF CORRECTIVE ACTION AUDIT FINDINGS AND RECOMMENDATIONS FOR YEAR ENDED JUNE 30, 2016

Lake County Office of Education

2015-2016 Certification of Corrective Action is hereby filed by the governing board of the school district.

Clerk/Secretary to the Governing Board

Date of Meeting

The Superintendent certifies that all corrective actions(s) specified in the attached pages(s) have been reviewed by the district's Governing Board and assures that corrective procedures have been implemented and will be used in the ensuing years.

For additional information-

Contact: Michelle Buell, CBO Phone: (707)262-4114

Please submit the original plus one copy of the Certification of Corrective Action together with each Audit Finding Corrective Action for and corresponding documentation to:

Tracey Newell, Fiscal Assistant
External Services



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Brock Falkenberg, Superintendent

CERTIFICATION OF CORRECTIVE ACTION 2015-2016 AUDIT FINDINGS AND RECOMMENDATIONS FOR YEAR ENDED JUNE 30, 2016

District: Lake County Office of Education

Finding Category: 72000-School Accountability Report Card

Finding: 2016-01

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Describe below specific corrective action used in resolving audit finding. Specifically address each individual item within the finding. Be certain that your responses are clear and concise. You will need to provide all documentation which supports the specific action taken toward resolving the finding i.e., copies of amended reports, corrective action plans, etc.

Lake County Office of Education Statement:

During the test of School Accountability Report Card, auditors noted the following:

Condition: The County Office did not prepare or publish a SARC for the Renaissance School.

Cause: The Renaissance School closed in the 2015-16 fiscal year.

School District Statement:

Administration failed to prepare a SARC due to a misunderstanding of the requirements. The school was closed and it was believed a SARC was no longer required. The district is unable to submit a SARC for the 2014-15 school year however, one has since been prepared for the 2015-16 school year and is available to the public via the following link:

<http://sarconline.org/Sarc/About/17101731730068>

LAKE COUNTY OFFICE OF EDUCATION
 STATE AWARD FINDINGS AND QUESTIONED COSTS
 FOR THE YEAR ENDED JUNE 30, 2016

<u>FIVE DIGIT CODE</u>	<u>AB 3627 FINDING TYPE</u>
10000	Attendance
40000	State Compliance
42000	Charter School Facilities Programs
60000	Miscellaneous
61000	Classroom Teacher Salaries
62000	Local Control Accountability Plan
70000	Instructional Materials
71000	Teacher Misassignments
72000	School Accountability Report Card

FINDING #2016-01: SCHOOL ACCOUNTABILITY REPORT CARD (72000)

Criteria: School Accountability Report Cards (SARCs), prepared on annual basis for each school site within the County Office and posted in February, should contain information regarding school facilities conditions, as indicated in the most recently prepared facility inspection tool (FIT) form developed by the Office of Public School Construction and approved by the State Allocation Board, or local evaluation instruments that meet the same criteria, as per Education Code Sections 33126(b)(8) and 17002(d). All schools are required to prepare a SARC during their first year and last year of operation under EC Section 35256(c).

Condition: During testing of a representative sample of SARCs we found the County Office did not prepare or publish a SARC for the Renaissance School

Cause: The Renaissance school closed in the 2015-16 fiscal year.

Questioned Costs: There is no State funding related to SARC.

Perspective: One (1) out of five (5) sites selected for SARC state compliance testing.

Effect: The County Office is not in compliance with Education Code.

Recommendation: We recommend that the County Office implement a process to review that SARC's are prepared for all sites.

County Office of Education Response: The County of Lake relocated students of the juvenile hall out of county and the program closed. It was not recognized that a SARC was needed, because the program was no longer active.