



Santa Clara County Office of Education

Jon R. Gundry  
County Superintendent of Schools

## Informational Bulletin

*For Santa Clara County Districts*

District Business & Advisory Services  
Ann Redd-Oyedele: Interim Director- DBAS: 408-453-6599

Bulletin: 16-010

Date: November 12, 2015

To: District Chief Business Officers  
District Fiscal Directors

From: Ann Redd-Oyedele, Interim Director, DBAS

Re: K-12 LEA Advisory for Fiscal Year 2014-15

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The purpose of this bulletin is to notify K-12 School Districts that the California State Controller's Office (SCO) has posted its annual K-12 Local Education Agencies (LEA) Advisory for fiscal year (FY) 2014-15 to the SCO K-12 LEA website located at [http://www.sco.ca.gov/aud\\_k12\\_lea.html](http://www.sco.ca.gov/aud_k12_lea.html).

This advisory provides information to assist independent auditors in performing the FY 2014-15 audits of Local Audits of Local Education Agencies and joint powers entities. The website also contains general guidelines for audits of K-12 LEA's.

More information can be obtained on the attached letter from the California State Controller. If there are any questions, please contact Jim Spano, Interim Chief, Financial Audits Bureau – Division of Audits at (916) 324-6442 or by email at [leaudits@sco.ca.gov](mailto:leaudits@sco.ca.gov).

*Please distribute this information within your District as deemed appropriate.*

County Board of Education: Michael Chang, Joseph Di Salvo, Darcie Green, Rosemary Kamei, Grace H. Mah, Claudia Rossi, Anna Song  
1290 Ridder Park Drive, San Jose, CA 95131-2304 (408) 453-6500 [www.sccoe.org](http://www.sccoe.org)

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Committed to serving, inspiring and promoting student and public school success



**BETTY T. YEE**  
California State Controller

October 27, 2015

To: K-12 Local Education Agencies (School Districts, County Offices of Education, and Charter Schools), Joint Powers Entities, and Certified Public Accountants Performing Audits of California K-12 Local Education Agencies

**SUBJECT: K-12 LEA Advisory for Fiscal Year 2014-15**

The California State Controller's Office (SCO) has posted its annual K-12 Local Education Agencies (LEA) Advisory for fiscal year (FY) 2014-15 to the SCO K-12 LEA website located at [http://www.sco.ca.gov/aud\\_k12\\_lea.html](http://www.sco.ca.gov/aud_k12_lea.html).

This advisory provides information to assist independent auditors in performing the FY 2014-15 audits of Local Education Agencies and joint powers entities. The website also contains general guidelines for audits of K-12 LEAs.

File Transfer Protocol (FTP) report submission instructions are posted to the SCO K-12 LEA website at [http://www.sco.ca.gov/aud\\_k12\\_lea.html](http://www.sco.ca.gov/aud_k12_lea.html), under the Submissions category. When submitting a report via FTP, you will need the username and password below to access the site. The username and password are case-sensitive. Please keep your username and password in a safe place, as you cannot access the FTP site without it. The username and password will not change, so you may use it for future submissions.

**Username: sco01lea**  
**Password: GreenPINS78**

If you have any questions regarding this letter, please contact a member of my LEA staff by telephone at (916) 324-6442 or by email at [leaaudits@sco.ca.gov](mailto:leaaudits@sco.ca.gov).

Sincerely,

A handwritten signature in black ink that reads "Jim L. Spano".

Jim L. Spano, Interim Chief  
Financial Audits Bureau  
Division of Audits

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