



Bulletin No **414**

May 17, 2007

TO: Business and Accounting Administrators
Charter School Administrators
Selected Los Angeles County K-12 School Districts

FROM: Philip N. Thi, Financial Operations Consultant
Accounting, Disbursements, and Financial Systems
Division of School Financial Services

SUBJECT: Charter Schools Audit Contract Information

This bulletin is a follow-up communication to an e-mail sent by the Los Angeles County Office of Education (LACOE) to charter schools on May 7th requesting audit contract information (see Attachment No. 1). LACOE received a letter from the California State Controller's Office, Division of Audits, requesting audit contract information for charter schools (see Attachment No. 2).

This bulletin is to provide clarification of the earlier communication and re-affirm the responsibility of the chartering authority. Since it is the responsibility of the chartering authority to monitor each charter school, this request is being forwarded to you for action.

LACOE's Business Charter Schools Unit (BCSU) has received the audit information for some of the charter schools as a result of the May 7th e-mail. We are including with this bulletin a list of charter schools that have responded with this information (see Attachment No. 3). If your charter school has not provided a response, you will need to obtain the information as soon as possible and send it to LACOE by May 22. LACOE will supply the requested information to the State Controller's Office on your behalf.

If you have any questions or comments about this bulletin, please contact me at (562) 922-8693 or thi_philip@lacoed.edu.

Approved:
Pamela Fees, Director
Division of School Financial Services

PT:cmw

Bul. No. 414
SFS-A57-2006-07

From: Wiggan_Claudette
Sent: Monday, May 07, 2007 11:54 AM
Subject: Audit Firm Information
Importance: High

To: All Charter Schools

Each year the State Controller's Office confirms that the county offices of education, school districts, and certain joint powers entities have arranged for their annual audits. This year they are also collecting information regarding audits for **charter schools**.

Therefore, please complete and return the "Audit Contract Information" form by **May 22, 2007** via fax to **(562) 940-1624**. The form may be obtained either by clicking [here](#) or by opening the attachment.

You may contact the Business Charter School Unit (BCSU) as follows:

- Philip Thi – (562) 922-8693 or thi_philip@lacoed.edu
- Claudette Wiggan-Reid – (562) 401-5574 or wiggan_claudette@lacoed.edu

Thank you!

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Claudette Wiggan-Reid

Los Angeles County Office of Education
Division of School Financial Services
Tel (562) 401-5318
Fax (562) 922-6365



Audit Contract Information

Charter School Name: _____

CDE 3-digit No. _____

Audit Firm Information:

Name: _____

Address: _____

Telephone No: _____

Check the appropriate contract years and fill in the fee for each year.

Check	Fiscal Year(s) covered:	Audit Fee *
<input type="checkbox"/>	2004-05	_____
<input type="checkbox"/>	2005-06	_____
<input type="checkbox"/>	2006-07	_____
<input type="checkbox"/>	2007-08	_____
<input type="checkbox"/>	2008-09	_____
<input type="checkbox"/>	2009-10	_____

* If the audit firm charges an hourly rate or if the amount needs an adjustment for the COLA, provide an estimate of the total cost.

Return the completed form by May 22, 2007 to Fax: (562) 940-1624

Completed by: _____ Date: _____
Print Name

Telephone No.: _____



JOHN CHIANG
California State Controller

Date: May 1, 2007
To: County Office of Education
Subject: AUDIT CONTRACTS FOR FISCAL YEAR 2006-07

Each year the State Controller's Office confirms that the county offices of education, school districts, and certain joint powers entities have arranged for their annual audits. **This year we are also collecting information regarding audits for charter schools that will issue a separate audit report.**

Please forward the following information for your office and all pertinent entities within your county:

1. Name of the county office of education, school district, **charter school**, or joint powers entity.
2. Name and address of the contracted CPA firm.
3. Fiscal year(s) covered by the audit contract.
4. Audit fee for each fiscal year. If the entity is charged an hourly rate or if the amount needs an adjustment for the COLA, provide an estimate of the total cost.

Please send the audit contract information to the following address by May 31, 2007:

State Controller's Office, Division of Audits
Attention: School District Audits
Post Office Box 942850, Sacramento, California 94250-5874

If you have any questions, please call Audrey Traina, Audit Manager, at (916) 322-5342.

Sincerely,

A handwritten signature in black ink that reads "Casandra Moore-Hudnall".

CASANDRA MOORE-HUDNALL, Chief
Financial Audits Bureau
Division of Audits

Los Angeles County Office of Education
 Division of School Financial Services
 Business Charter Schools Unit (BCSU)

Charter Schools Audit Contract Information

SPONSORING DISTRICT	CHARTER NAME	Charter #	Audit Info. Received
AVUHSD	Desert Sands Charter High School	411	X
Baldwin Park	Opportunities for Learning-Baldwin Park	402	
Burbank	Options for Youth - Burbank	130	
CDE	Animo Inglewood Charter High School	432	
CDE	New West Charter Middle School	431	
CDE	School of Arts & Enterprise	505	
Centinela	Media Arts Academy at Centinela (MAAC)	590	
Gorman	Antelope Valley Desert Montessori Charter	748	X
Gorman	Gorman Learning Center	285	
Gorman	Lifeline Education Charter School	478	
Hawthorne	Hawthorne Mathematics Science and Technology	523	
Inglewood	Wilder's Preparatory Academy Charter School	582	X
Lawndale	Environmental Charter High School	353	X
Lennox	Animo Leadership High School	281	
Lennox	Century Academy for Excellence	809	
Lennox	Century Community Charter School	672	
Lennox	Lennox Mathematics, Science & Technology Academy	509	
Long Beach USD	Constellation Community Middle Charter	058	
Long Beach USD	Emerson Parkside Academy Charter School	385	
Long Beach USD	New City School	291	X
Los Angeles USD	Academia Avance Charter School	738	
Los Angeles USD	Academia Semillas Del Pueblo	447	
Los Angeles USD	Accelerated Elementary Charter	539	
Los Angeles USD	Animo Film & Theater Arts Charter High School	785	
Los Angeles USD	Animo Jackie Robinson Charter High School	793	
Los Angeles USD	Animo Justice Charter High School	794	
Los Angeles USD	Animo Pat Brown Charter High School	649	
Los Angeles USD	Animo Ralph Bunche Charter High School	781	
Los Angeles USD	Animo South Los Angeles Charter High School	602	
Los Angeles USD	Animo Venice Charter High School	648	
Los Angeles USD	Antonio Maria Lugo Academy	694	X
Los Angeles USD	Aspire Los Angeles Secondary	693	X
Los Angeles USD	Bert Corona Charter School	654	
Los Angeles USD	Bright Star Secondary Charter Academy	826	
Los Angeles USD	California Academy for Liberal Studies (<i>Middle School</i>)	331	X
Los Angeles USD	California Academy for Liberal Studies Early College High	710	X
Los Angeles USD	Camino Nuevo Charter Academy	293	X
Los Angeles USD	Camino Nuevo High School	635	X
Los Angeles USD	Canyon Elementary Charter	226	
Los Angeles USD	Celerity Nascent Charter	716	
Los Angeles USD	Central City Value School	534	
Los Angeles USD	Charter High School of Arts-Multimedia & Performing (CHAMPS)	712	
Los Angeles USD	Chime Charter Middle School	580	X
Los Angeles USD	Chime Charter School	417	X
Los Angeles USD	CityLife Downtown Charter School	508	X
Los Angeles USD	College-Ready Academy High School #4	790	
Los Angeles USD	College-Ready Academy High School #6	784	
Los Angeles USD	Community Charter Early College High School	733	X
Los Angeles USD	Community Charter Middle School	213	X

Los Angeles County Office of Education
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Charter Schools Audit Contract Information

SPONSORING DISTRICT	CHARTER NAME	Charter #	Audit Info. Received
Los Angeles USD	Community Harvest Charter School	474	X
Los Angeles USD	Cornerstone Prep Charter School	520	
Los Angeles USD	Crenshaw Arts Tech Charter High (CATCH)	570	
Los Angeles USD	Crescendo Charter Academy	808	X
Los Angeles USD	Crescendo Charter Conservatory	821	X
Los Angeles USD	Crescendo Charter School	742	
Los Angeles USD	Culture & Language Academy of Success (CLAS)	536	
Los Angeles USD	Discovery Charter Preparatory School	470	
Los Angeles USD	Downtown Value School	448	
Los Angeles USD	Dr. Theo T. Alexander Jr. Science Center School	604	
Los Angeles USD	Excel Charter Academy	798	X
Los Angeles USD	Fenton Avenue Charter School	030	
Los Angeles USD	Frederick Douglass Academy High School	833	
Los Angeles USD	Frederick Douglass Academy Middle School	814	
Los Angeles USD	Gabriella Charter School	713	
Los Angeles USD	Garr Academy of Mathematics & Entrepreneurial Studies (GAMES)	829	
Los Angeles USD	Gertz-Ressler High School	645	
Los Angeles USD	Giraffe Charter School	743	X
Los Angeles USD	Granada Hills Charter School	572	
Los Angeles USD	Heritage College-Ready Charter High School	714	
Los Angeles USD	High Tech High School	537	
Los Angeles USD	Huntington Park College-Ready Academy High School	718	
Los Angeles USD	Ivy Academia Charter School	619	
Los Angeles USD	James Jordan Middle School	734	
Los Angeles USD	Jardin de la Infancia School	663	X
Los Angeles USD	Kenter Canyon Elementary Charter	227	
Los Angeles USD	KIPP Academy of Opportunity	530	
Los Angeles USD	KIPP Los Angeles College Preparatory	531	X
Los Angeles USD	Lakeview Charter Academy	603	X
Los Angeles USD	Larchmont Charter School	717	X
Los Angeles USD	Los Angeles Academy of Arts and Enterprise (LAAAE)	675	
Los Angeles USD	Los Angeles Educational Achievement Partnership (LEAP) HS	584	X
Los Angeles USD	Los Angeles International Charter High School	741	X
Los Angeles USD	Los Angeles Leadership Academy	461	X
Los Angeles USD	Los Feliz Charter School for the Arts	827	X
Los Angeles USD	Magnolia Science Academy	438	
Los Angeles USD	Math and Science School-College Ready (MASS)	788	
Los Angeles USD	Milagro Charter Elementary School	600	X
Los Angeles USD	Montague Charter Academy	115	X
Los Angeles USD	Multicultural Learning Center	388	
Los Angeles USD	New Academy Canoga Park	592	X
Los Angeles USD	New Designs Charter School	601	X
Los Angeles USD	New Economics for Women (NEW) Academy of Science & Arts	521	X
Los Angeles USD	New Heights Charter School	761	
Los Angeles USD	New Village Charter High School	791	
Los Angeles USD	North Valley Charter Academy	540	
Los Angeles USD	Ocean Charter School	569	
Los Angeles USD	Open Charter Magnet School	012	
Los Angeles USD	Opportunities Unlimited Charter High School	737	
Los Angeles USD	Oscar de la Hoya Amino Charter High School	581	
Los Angeles USD	Our Community School	739	X
Los Angeles USD	Pacifica Community Charter School	449	
Los Angeles USD	Pacoima Charter School	583	X
Los Angeles USD	Palisades - Marquez Charter School	228	
Los Angeles USD	Palisades Charter Elementary	229	

Los Angeles County Office of Education
 Division of School Financial Services
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Charter Schools Audit Contract Information

SPONSORING DISTRICT	CHARTER NAME	Charter #	Audit Info. Received
Los Angeles USD	Palisades Charter High School	037	
Los Angeles USD	Para Los Ninos Charter School	475	
Los Angeles USD	Paul Revere Middle Charter School	225	
Los Angeles USD	Port of Los Angeles High School	542	
Los Angeles USD	Puente Charter School	473	X
Los Angeles USD	Renaissance Arts Academy	579	
Los Angeles USD	Richard Merkin Middle Academy	715	
Los Angeles USD	Santa Monica Blvd. Community Charter School	446	
Los Angeles USD	Stella Middle Charter Academy	535	
Los Angeles USD	Synergy Charter	636	
Los Angeles USD	The Accelerated School	045	
Los Angeles USD	Topanga Learn-Charter Elementary	230	
Los Angeles USD	Vaughn Next Century Learning Center	016	
Los Angeles USD	View Park Preparatory Accelerated Charter Middle	506	
Los Angeles USD	View Park Preparatory Accelerated Charter School	190	
Los Angeles USD	View Park Preparatory Accelerated High School	543	
Los Angeles USD	Wallis Annenberg High School	538	
Los Angeles USD	Watts Learning Center Charter School	131	
Los Angeles USD	Westwood Charter School	031	
Los Angeles USD	Wisdom Academy for Young Scientists	839	
Palmdale	Antelope Valley Learning Academy	841	X
Palmdale	Guidance Charter School	427	X
Pasadena	Nia Educational Charter School	618	
San Gabriel USD	Options for Youth - San Gabriel	117	
West Covina	California Virtual Academy @ Los Angeles	838	X
West Covina	San Jose-Edison Academy	142	
Wm. S. Hart	Opportunities for Learning-Santa Clarita	214	
Wm. S. Hart	Sequoia Charter	831	
Wm. S. Hart	Transitional Learning Center Charter School	397	
LACOE	Odyssey Charter School	249	X
LACOE	Soledad Enrichment Action Charter School	124	
LACOE	Today's Fresh Start Charter School	597	