



Santa Clara County Office of Education

Mary Ann Dewan, Ph.D.  
County Superintendent of Schools

January 17, 2023

Mike Mathiesen, Associate Superintendent, Business Services  
Mountain View-Los Altos Union High School District  
1299 Bryant Avenue  
Mountain View, CA 94040

Dear Mike Mathiesen,

Subject: 2021-22 Annual Financial Audit Report

Thank you for your timely submission of the Annual Financial Audit Report in accordance with Education Code (EC) Section 41020(h). The County Superintendent is required to review the audit as follows (EC 41020(i) and (j)):

- (1) Review audit exceptions related to attendance, inventory of equipment, internal control, and other miscellaneous exceptions. Attendance exceptions or issues shall include, but not be limited to, those related to local control funding formula allocations pursuant to Section 42238.02, as implemented by Section 42238.03, and independent study.
- (2) If a description of the correction or plan of correction has not been provided as part of the audit required by this section, the county superintendent of schools shall notify the local educational agency and request the governing board of the local educational agency to provide to the county superintendent of schools a description of the corrections or plan of correction by March 15, 2023.
- (3) Review the description of correction or plan of correction and determine its adequacy. If the description of the correction or plan of correction is not adequate, the county superintendent of schools shall require the local educational agency to resubmit that portion of its response that is inadequate.

Audit exception 2022-001 Code 40000 – State Compliance -Instructional Time and Audit exception 2022-002 Code 40000 – State Compliance – Transportation Maintenance of Effort were identified as requiring County Superintendent review.

We have reviewed the District's response to the audit findings and when necessary requested additional documentation. We have determined the District response is adequate and will allow us to certify to the Superintendent of Public Instruction and State Controller pursuant to EC Section 41020 (k) that that the exceptions have been corrected or that an acceptable plan of correction has been submitted.

Mike Mathiesen, Associate Superintendent, Business Services

January 17, 2023

Page 2 of 2

If you have any questions or need assistance, please do not hesitate to contact me at (408) 453-6593.

Sincerely,

*Ann Redd*

Ann Redd-Oyedele, Senior District Business Advisor  
District Business & Advisory Services

cc: Stephanie Gomez, Chief Business Officer, Santa Clara County Office of Education  
Susan Ady, Director, District Business Services, Santa Clara County Office of Education