



Los Angeles County Office of Education

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December 4, 2015

Arturo Delgado, Ed.D.
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Board of Education

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Mr. Michael Yarber, Specialist
California Community Colleges
Chancellor's Office
1102 Q Street, Suite #4550
Sacramento, CA 95811-6549

Dear Mr. Yarber:

This letter is to respond to the application from Antelope Valley Community College to the Los Angeles County Office of Education (LACOE) that Antelope Valley Community College be approved by the Board of Governors to operate under a fiscally independent status.

In accordance with California Education Code (E.C.) Section 85266.5, on August 26, 2015, the governing board of Antelope Valley Community College approved a written application with LACOE to seek approval for Fiscally Independence status. The application requested an effective date of July 1, 2016.

Upon receipt of the application, LACOE sought the assistance of Vincenti, Lloyd & Stutzman, LLP, a Certified Public Accounting Firm, to conduct a review of the district's management and internal accounting controls related to fiscal independence. The independent survey of the proposed preparation and processing of commercial and payroll warrants was performed and the conclusion of Vincenti, Lloyd & Stutzman, LLP observations of the district was satisfactory.

This report, along with the implementation plan from the district, are factors that make us supportive of the application for fiscal independence beginning July 1, 2016.

As a fiscally independent district, LACOE will continue to have the ability to monitor the district to assure the proper internal controls are in place to provide the appropriate oversight and internal audit functions for the issuance of payroll and commercial warrants directly through the County Treasury without review and approval by LACOE for scrutiny of the legality and propriety of district accounting transactions.

Pursuant to E.C. 85266.5, if LACOE determines that the accounting controls of the district have become inadequate, a recommendation may be made to the Board of Governors that the approval be revoked, to be effective on the first day of the next following fiscal year. LACOE, Deputy Auditor-Controller, is recommending approval for fiscal independence.

Sincerely,

Arturo Delgado, Ed.D.
Los Angeles County Superintendent of Schools

AD/TM:lg
Attachments

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Mr. Michael Yarber
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cc: Dr. Scott Price, Chief Financial Officer, Los Angeles County Office of Education
Ms. Patricia Smith, Executive Director, Business and Finance, LACOE
Ms. Tracy Minor, Assistant Director, Accounting and Financial Services, LACOE
Ms. Ophic Vengco, Financial Operations Consultant, LACOE