



Santa Barbara County Education Office

4400 Cathedral Oaks Rd, PO Box 6307, Santa Barbara, CA 93160-6307

Telephone: (805) 964-4711 • FAX: (805) 964-4712 • sbceo.org

Susan C. Salcido, Superintendent of Schools

July 7, 2021

SBAS-9438

TO: K-12 School Districts
Santa Barbara County SELPA
County Education Office – Fiscal Services

ATTENTION: Chief Business Officials

FROM: Todd Humphreys, Finance Systems Supervisor
School Business Advisory Services

SUBJECT: **Annual Notification – Commercial Warrants Audits**

The Escape Financial Management software applies custom criteria to select payments for audit. We use a risk-based audit approach for all districts using the Escape Software. Districts do not need to opt-in to this process and no specific board approval is required.

While SBCEO provides the audit services, districts retain the legal duty for ensuring that payments are valid obligations of the district. A list of county and district responsibilities are outlined below:

Santa Barbara County Education Office (SBCEO):

- approves payments after all required documentation is received and reviewed for compliance with rules and statutory regulations
- prints and distributes approved warrants to districts according to the Accounts Payable Processing Schedule
- reserves the right to request documentation for any payment that is submitted for issuance

Districts:

- ensure the legality and accuracy of commercial warrants
- provide access to commercial warrant information as requested by SBCEO audit staff
- retain all documentation for commercial warrants in an organized and secure manner
- should follow the CASBO Records Retention Manual or rules required by statute
- We look forward to providing these commercial warrant audit services for your district. Please feel free to contact me at ext. 5372 if you have any questions.