



BETTY T. YEE

California State Controller

April 24, 2018

Beverly Hills Unified
255 South Lasky Drive
Beverly Hills, CA 90212-3697

Re: Certification Letter – Fiscal Year 2016-17 Beverly Hills Unified

The State Controller's Office (SCO) has completed its desk review of the referenced entity's annual audit report for the fiscal year ended June 30, 2017. As a result of the review, the SCO certifies that the audit report conforms to the reporting standards contained in the audit guide, *2016-17 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, prescribed in Title 5, *California Code of Regulations*, Section 19810. Also, the SCO determined that the report generally meets the requirements of Title 2, *Code of Federal Regulations*, Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, Subpart F—Audit Requirements (Uniform Guidance).

The SCO's certification authorizes the auditee to release the portion of the audit fee withheld under the provisions of California Education Code Section 14505. The SCO has notified the auditee that the audit report was certified.

If you have any questions regarding this letter or any other local education agency (LEA) audit issue, please contact a member of my LEA staff by telephone at (916) 324-6442 or by email at leaaudits@sco.ca.gov.

Sincerely,

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

JIM L. SPANO, CPA, Assistant Division Chief
Financial Audits Bureau
Division of Audits