If County Office receives a positive certification when a qualified or negative should have been filed, the County Superintendent shall:
- Change the certification to qualified or negative as appropriate.
- Notify the governing board and the SPI no later than 75 days after the close of the period (E.C. 42131 (a)(2)).

No later than 5 days from notification, district may appeal to SPI (E.C. 42131 (a)(2)).

COE shall notify SPI and Controller of comments on certifications (E.C. 42131 (a)(2)).

The County Superintendent in cooperation with the controller, shall:
- Review the certification with the County Superintendent's comments and actions proposed or taken.
- Conduct an on-site review, direct the County Superintendent to exercise the authority granted in Sections 42127.6 and 42637.

County Office of Education transmits copy of certification to Controller and SPI (E.C. 42131 (a)(2)).

Second interim report is Positive

Process ends

Second interim report is Qualified

Second interim report is Positive

Process ends

Second interim report is Qualified/Negative

School district shall provide to the County Superintendent, the controller and the SPI, no later than June 1, financial statement projections of the fund and cash balances of the district through June 30, for the period ending April 30.

Direct district to submit a proposal to County Superintendent addressing conditions (E.C. 42127.6 (a)(1)(E) and 42637).