

San Diego Unified School District
Finance Division

Ongoing Audits as of September 29, 2015

Audit Type	Comments
California Department of Education - Food Services	Ongoing discussions with representatives.
Charter Schools Monitoring and Oversight – Mandate Cost Claim	Entrance conference held on April 13, 2015. Draft audit report to be presented at exit conference scheduled for October 5, 2015.
Universal Service Administrative Company (USAC) E-Rate Program (FY 2011-2012)	Entrance conference on July 21, 2015. Audit work in progress and final draft of report scheduled to be presented on November 23, 2015.
Dept. of Health Care Services (DHCS), Cost Reimbursement Comparison Schedule (CRCS) Medi-Cal Audit	Auditors on site the week of July 27, 2015. Final report still pending.

Completed Audits as of September 29, 2015

Audit Type	Comments
First 5 Commission of San Diego	Completed June 3, 2015. There were no instances of noncompliance. Records presented were well maintained and substantiated the charges made per contract agreement.
Notification of Truancy Program – Mandate Cost Claim	Completed June 16, 2015. Two findings were noted with total unallowable costs of \$107,289 or 8% of the claim; allowable costs were \$1,198,432. The District has already been paid \$184,222, balance owed to the District is \$1,014,210.
Federal Program Review - California Department of Education	Responses to findings are in various stages of completion. The more complex findings were granted an extension until December 2015 to provide responses and corrective action plans.

Please note this list is for information only and makes reference to ongoing and completed audits by outside agencies.



BETTY T. YEE
California State Controller

March 17, 2015

Jenny Salkeld, Chief Financial Officer
San Diego Unified School District
4100 Normal Street, Room 3251
San Diego, CA 92103

Re: Audit of Mandated Cost Claims for the Charter Schools I, II, and III Program
For the Period of July 1, 2008, through June 30, 2012

Dear Ms. Salkeld:

This letter confirms that Douglas Brejnak contacted the San Diego Unified School District on February 19, 2015, to schedule an audit of the district's legislatively mandated Charter Schools I, II, and III Program cost claims filed for fiscal year (FY) 2008-09, FY 2009-10, FY 2010-11, and FY 2011-12. The audit will be conducted in accordance with generally accepted government auditing standards. Government Code sections 12410, 17558.5, and 17561 provide the authority for this audit. The entrance conference is scheduled for Monday, April 13, 2015, at 12:00 p.m. We will begin audit fieldwork after the entrance conference.

Please furnish working accommodations for and provide the necessary records (listed on the Attachment) to the audit staff. If you have any questions, please contact me by phone at (916) 324-5610, or email at mvorobyova@sco.ca.gov.

Sincerely,

MASHA VOROBYOVA, Audit Manager
Mandated Cost Audits Bureau
Division of Audits

MV/bm

15208

Attachment

MAR 23 2015

Jenny Salkeld
March 18, 2015
Page 2

Marne Foster, President, Board of Education
San Diego Unified School District
Cindy Marten, Superintendent
San Diego Unified School District
Randolph E. Ward, Ed.D.
Superintendent of Schools
San Diego County Office of Education
Peter Foggiato, Director (via email)
School Fiscal Services Division
California Department of Education
Amy Tang-Paterno, Education Fiscal Services Consultant
Government Affairs Division
California Department of Education
Thomas Todd, Assistant Program Budget Manager (via email)
Education Systems Unit, California Department of Finance
Jay Lal, Manager (via email)
Division of Accounting and Reporting, State Controller's Office
Jim L. Spano, Bureau Chief (via email)
Division of Audits, State Controller's Office
Douglas Brejnak, Auditor-in-Charge (via email)
Division of Audits, State Controller's Office

San Diego Unified School District
Records Request for Mandated Cost Program
FY 2008-09, FY 2009-10, FY 2010-11, and FY 2011-12

1. Documentation that supports calculations used to determine portion of the total costs attributed to reimbursable activities.
2. Employee time sheets or time logs or time study documentation if applicable
3. Worksheets that support the productive hourly rates used, including support for benefit rates
4. Access to payroll records showing employee salaries and benefits paid during the audit period
5. Documentation that supports amounts received from other funding sources
6. Copies of invoices and other documents necessary to support costs claimed
7. Access to general ledger accounts that support disbursements
8. Organization charts for the district effective during the audit period, showing employee names and position titles



JENNIFER KENT
DIRECTOR

State of California—Health and Human Services Agency
Department of Health Care Services



EDMUND G. BROWN JR.
GOVERNOR

Tania Valero
Budget Analyst
San Diego Unified School District
4100 Normal Street # 3209
San Diego, CA 92103

NOTICE OF LEA MEDI-CAL BILLING OPTION PROGRAM LIMITED AUDIT
SAN DIEGO UNIFIED SCHOOL DISTRICT
PROVIDER NUMBER SS 3768338
NATIONAL PROVIDER IDENTIFIER 1588709869
FISCAL PERIOD ENDED JUNE 30, 2010

This is to confirm the email correspondence with Tania Valero on March 30, 2015, regarding the commencement of the Limited examination of the Local Educational Agency Medi-Cal Cost and Reimbursement Comparison Schedule (CRCS) for the above referenced fiscal period.

The examination can be completed in the shortest time frame possible if records requested are emailed as soon as possible. The first document requested is below:

- Notes / bridging documents (09/10 CRCS Supporting Documents)
- Please provide these documentation on or before 4/30/15

Please email the documentation identified on the request to Said.Mursal@dhcs.ca.gov.

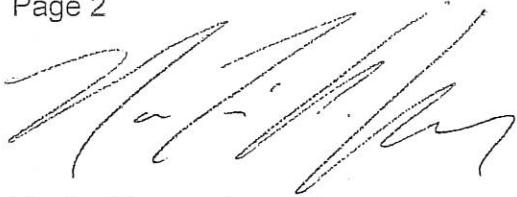
Under HIPAA Privacy Rule, 45 Code of Federal Regulations 164.512(d)(1), "A covered entity may disclose protected health information to a health oversight agency for oversight activities authorized by law, including audits . . . or other activities necessary for appropriate oversight"

Please advise your independent accountant, management consultant, or parent company officials of this examination, if appropriate.

Please contact Said Mursal, Auditor, at (916) 323-4316 if you have any questions.

Tania Valero

Page 2

A handwritten signature in black ink, appearing to read 'Martin Alvarez', written in a cursive style.

Martin Alvarez, Supervisor
Local Educational Agency
Special Programs Section
Financial Audits Branch



COMMISSION MEMBERS

DIANNE JACOB - Chairwoman

CAROL SKILJAN - Vice Chair

SANDRA L. MCBRAYER -Secretary

NICK MACCHIONE - Commissioner

DR. WILMA J. WOOTEN - Commissioner

KIMBERLY GALLO - Executive Director

June 3, 2015

Robin McCulloch, Director
San Diego Unified School District-KINDERSTART
2441 Cardinal Lane, Building L
San Diego, CA 92123

RE: First 5 Commission of San Diego Fiscal Review for Contract No. 548396

Dear Ms. McCulloch:

On June 23, 2015 the First 5 Commission of San Diego completed a Fiscal Review of San Diego Unified School District, KINDERSTART Program. The Fiscal Review included examining, on a test basis, evidence supporting the amounts stated in the Fiscal Invoice Claim for the 4th quarter FY2013-14 and 1st quarter FY2014-15 to obtain reasonable assurance of compliance with Contract No. 548396.

The Fiscal Review involved limited tests of the financial records used to support the amounts submitted in the Fiscal Invoice Claim. The results of the Fiscal Review disclosed no instances of noncompliance under the terms of the agreement set forth in Contract No. 548396. The records presented were well maintained and substantiated the charges made to the First 5 Commission of San Diego under the contract agreement.

This report is intended solely for the information and use of the contractor and pertains exclusively to Contract No. 548396.

Sincerely,

Victor Crandall
Fiscal Manager

cc: Jennifer Wheeler, First 5 Commissions



BETTY T. YEE
California State Controller

June 16, 2015

Marne Foster, President
Board of Education
San Diego Unified School District
4100 Normal Street
San Diego, CA 92103

Dear Ms. Foster:

The State Controller's Office audited the costs claimed by the San Diego Unified School District for the legislatively mandated Notification of Truancy Program (Chapter 498, Statutes of 1983; Chapter 1023, Statutes of 1994; Chapter 19, Statutes of 1995; and Chapter 69, Statutes of 2007), for the period of July 1, 2008, through June 30, 2011.

The district claimed \$1,305,721 for the mandated program. Our audit found that \$1,198,432 is allowable and \$107,289 is unallowable. The costs are unallowable because the district claimed unallowable and non-reimbursable initial truancy notifications. The State paid the district \$184,222. The State will pay allowable costs claimed that exceed the amount paid, totaling \$1,014,210, contingent upon available appropriations.

If you have any questions, please contact Jim L. Spano, Chief, Mandated Cost Audits Bureau, by telephone at (916) 323-5849.

Sincerely,

A handwritten signature in cursive script that reads "Carolyn Brownfield".

JEFFREY V. BROWNFIELD, CPA
Chief, Division of Audits

JVB/lis

cc: Cindy Marten, Superintendent of Public Education
San Diego Unified School District
Jenny Salkeld, Chief Financial Officer
San Diego Unified School District
Debbie Foster, Executive Director
Financial Planning and Development
San Diego Unified School District
Jodie Macalos, Controller
San Diego Unified School District
Cristen Owens, Director
Budget Development
San Diego Unified School District
Lora Duzyk, Assistant Superintendent
Business Services
San Diego County Office of Education
Peter Foggato, Director
School Fiscal Services Division
California Department of Education
Amy Tang-Paterno, Education Fiscal Services Consultant
Government Affairs Division
California Department of Education
Thomas Todd, Assistant Program Budget Manager
Education Systems Unit
California Department of Finance
Jay Lal, Manager
Division of Accounting and Reporting
State Controller's Office

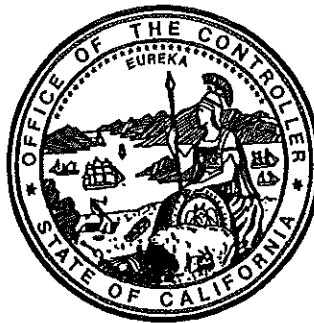
SAN DIEGO UNIFIED SCHOOL DISTRICT

Audit Report

NOTIFICATION OF TRUANCY PROGRAM

Chapter 498, Statutes of 1983; Chapter 1023, Statutes of 1994;
Chapter 19, Statutes of 1995; and Chapter 69, Statutes of 2007

July 1, 2008, through June 30, 2011



BETTY T. YEE
California State Controller

June 2015

Contents

Audit Report

Summary	1
Background	1
Objectives, Scope, and Methodology	2
Conclusion	2
Views of Responsible Officials.....	2
Restricted Use	3
Schedule—Summary of Program Costs	4
Findings and Recommendations.....	5

Audit Report

Summary

The State Controller's Office (SCO) audited the costs claimed by the San Diego Unified School District for the legislatively mandated Notification of Truancy Program (Chapter 498, Statutes of 1983; Chapter 1023, Statutes of 1994; Chapter 19, Statutes of 1995; and Chapter 69, Statutes of 2007), for the period of July 1, 2008, through June 30, 2011.

The district claimed \$1,305,721 for the mandated program. Our audit found that \$1,198,432 is allowable and \$107,289 is unallowable. The costs are unallowable because the district claimed unallowable and non-reimbursable initial truancy notifications. The State paid the district \$184,222. The State will pay allowable costs claimed that exceed the amount paid, totaling \$1,014,210, contingent upon available appropriations.

Background

Education Code section 48260.5 (added by Chapter 498, Statutes of 1983) originally required school districts, upon a pupil's initial classification as a truant, to notify the pupil's parent or guardian by first-class mail or other reasonable means that: (1) the pupil is truant; (2) parents or guardians are obligated to compel the pupil's attendance at school; (3) parents or guardians who fail to meet this obligation may be guilty of an infraction and subject to prosecution; (4) alternative educational programs are available in the district; and (5) they have the right to meet with appropriate school personnel to discuss solutions to the pupil's truancy.

Chapter 1023, Statutes of 1994, amended Education Code section 48260.5 to additionally require school districts to notify the pupil's parent or guardian that (1) the pupil may be subject to prosecution; (2) the pupil may be subject to suspension, restriction, or delay of the pupil's driving privilege; and (3) it is recommended that the parent or guardian accompany the pupil to school and attend classes with the pupil for one day.

Chapter 1023, Statutes of 1994, and Chapter 19, Statutes of 1995, amended Education Code section 48260 and renumbered it to section 48260, subdivision (a), stating that a pupil is truant when he or she is absent from school without valid excuse three full days in one school year or is tardy or absent for more than any 30-minute period during the school day without a valid excuse on three occasions in one school year, or any combination thereof.

On November 29, 1984, the State Board of Control (now the Commission on State Mandates (Commission)) determined that Chapter 498, Statutes of 1983, imposed a State mandate upon school districts reimbursable under Government Code section 17561.

The parameters and guidelines establish the State mandate and define the reimbursement criteria. The Commission adopted parameters and guidelines on August 27, 1987. The Commission subsequently amended the parameters and guidelines four times, most recently on May 27, 2010. In compliance with Government Code section 17558, the SCO issues claiming instructions to assist local agencies and schools districts in claiming mandated program reimbursable costs.

Objectives, Scope, and Methodology

We conducted the audit to determine whether costs claimed represent increased costs resulting from the Notification of Truancy Program for the period of July 1, 2008, through June 30, 2011.

The objectives of our audit were to determine whether costs claimed were supported by appropriate source documents, were not funded by another source, and were not unreasonable and/or excessive.

The legal authority to conduct this audit is provided by Government Code sections 12410, 17558.5, and 17561. We did not audit the district's financial statements. We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

We limited our review of the district's internal controls to gaining an understanding of the transaction flow and claim preparation process as necessary to develop appropriate auditing procedures. Our audit scope did not assess the efficiency or effectiveness of program operations.

To achieve our audit objectives, we performed the following audit procedures:

- Interviewed employees, completed the internal control questionnaire, and performed a walk-through of the cost components of each claim.
- Traced costs claimed to supporting documentation that showed when the costs were incurred, the validity of such costs, and their relationship to mandated activities.

Conclusion

Our audit found instances of noncompliance with the requirements outlined above. These instances are described in the accompanying Schedule (Summary of Program Costs) and in the Findings and Recommendations section of this report.

For the audit period, the San Diego Unified School District claimed \$1,305,721 for costs of the Notification of Truancy Program. Our audit found that \$1,198,432 is allowable and \$107,289 is unallowable.

The State paid the district \$184,222. Our audit found that \$1,198,432 is allowable. The State will pay allowable costs claimed that exceed the amount paid, totaling \$1,014,210, contingent upon available appropriations.

Views of Responsible Officials

We discussed our audit results with the district's representatives during an exit conference conducted on May 20, 2015. Cristen Owens, Director of Budget Development, and David Hogue, Budget Specialist, agreed with the audit results. Ms. Owens declined a draft audit report and agreed that we could issue the audit report as final.

Restricted Use

This report is solely for the information and use of the San Diego Unified School District, the San Diego County Office of Education, the California Department of Education, the California Department of Finance, and the SCO; it is not intended to be and should not be used by anyone other than these specified parties. This restriction is not intended to limit distribution of this report, which is a matter of public record.

Carolyn Bazy for

JEFFREY V. BROWNFIELD, CPA
Chief, Division of Audits

June 16, 2015

**Schedule—
Summary of Program Costs
July 1, 2008, through June 30, 2011**

Cost Elements	Actual Costs Claimed	Allowable per Audit	Audit Adjustment	Reference ¹
<u>July 1, 2008, through June 30, 2009</u>				
Number of initial truancy notifications	24,081	22,407	(1,674)	Findings 1,2
Uniform cost allowance	x \$17.74	x \$17.74	x \$17.74	
Total program costs	<u>\$ 427,197</u>	397,500	<u>\$ (29,697)</u>	
Less amount paid by the State		<u>(96,796)</u>		
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 300,704</u>		
<u>July 1, 2009, through June 30, 2010</u>				
Number of initial truancy notifications	24,908	23,006	(1,902)	Findings 1,2
Uniform cost allowance	x \$17.87	x \$17.87	x \$17.87	
Total program costs	<u>\$ 445,106</u>	411,117	<u>\$ (33,989)</u>	
Less amount paid by the State		<u>(87,426)</u>		
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 323,691</u>		
<u>July 1, 2010, through June 30, 2011</u>				
Number of initial truancy notifications	23,697	21,313	(2,384)	Findings 1,2
Uniform cost allowance	x \$18.29	x \$18.29	x \$18.29	
Total program costs	<u>\$ 433,418</u>	389,815	<u>\$ (43,603)</u>	
Less amount paid by the State		<u>-</u>		
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 389,815</u>		
<u>Summary: July 1, 2008, through June 30, 2011</u>				
Total program costs	<u>\$ 1,305,721</u>	\$ 1,198,432	<u>\$ (107,289)</u>	
Less amount paid by the State		<u>(184,222)</u>		
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 1,014,210</u>		

¹ See the Findings and Recommendations section.

Findings and Recommendations

FINDING 1— Unallowable initial truancy notifications

The district claimed unallowable initial truancy notifications during the audit period. The unallowable costs total \$68,795. The costs are unallowable because the district claimed costs for distributing initial truancy notifications to students' parents or guardians that are not reimbursable under the mandated program, as follows:

- The district distributed 761 initial truancy notifications for students who attended charter schools. However, charter schools are not eligible for reimbursement of state-mandated costs.
- The district distributed 48 initial truancy notifications for independent study students. Independent study students are evaluated for compliance with their individual independent study agreements. They do not attend a normal class schedule and are not evaluated for normal school attendance tardiness or daily absences unless/until they return to a regular classroom schedule. Therefore, the initial truancy notification process is not applicable to independent study students.
- The district distributed 1,666 duplicate initial truancy notifications during the school year. A student's initial truancy notification is the only notification eligible for mandated program reimbursement.
- The district distributed initial truancy notifications for 26 high school diploma program (HSDP) students, 114 special education students, and 18 non-public/private school students. However, HSDP does not warrant a first notification of truancy letter. Special education and non-public/private school students are not subject to regular attendance.
- The district distributed 44 initial truancy notifications distributed for students that were under the age of six and 1,146 distributed for students over the age of 18. Education Code section 48200 states that children between the ages of six and 18 are subject to compulsory full-time education. Therefore, student absences that occur before the student's 6th birthday or after the student's 18th birthday are not relevant when determining whether a student is a truant.

The following table summarizes the audit adjustment by fiscal year:

	Fiscal Year			Total
	2008-09	2009-10	2010-11	
Number of charter school initial truancy notifications	(122)	(273)	(366)	(761)
Number of independent study initial truancy notifications	(17)	(16)	(15)	(48)
Duplicate truancy notifications	(11)	(665)	(990)	(1,666)
High school diploma program initial truancy notifications	(10)	(10)	(6)	(26)
Special education initial truancy notifications	(76)	(22)	(16)	(114)
Non-public school initial truancy notifications	-	(7)	(10)	(17)
Private school initial truancy notifications	-	-	(1)	(1)
Students under the age of 6 initial truancy notifications	(11)	(11)	(22)	(44)
Students over the age of 18 initial truancy notifications	(975)	(79)	(92)	(1,146)
Total unallowable initial truancy notifications	(1,222)	(1,083)	(1,518)	(3,823)
Uniform cost allowance	x \$17.74	x \$17.87	x 18.29	
Audit adjustment	\$ (21,678)	\$ (19,353)	\$ (27,764)	\$ (68,795)

The program's parameters and guidelines instruct claimants to claim mandate-related costs as follows:

Report the number of initial notifications of truancy distributed during the year. Do not include in that count the number of notifications or other contacts which may result from the initial notification to the parent or guardian.

Government Code section 17519 defines a "school district" as any school district, community college district, or county superintendent of schools. This definition does not include charter schools. Government Code section 17560, states that a local agency or school district may claim reimbursement for state-mandated costs. Therefore, charter schools are not eligible for reimbursement of state-mandated costs.

Education Code section 48260, subdivision (a) states:

Any pupil subject to compulsory full-time education or to compulsory continuation education who is absent from school without valid excuse three full days in one school year or tardy or absent for more than any 30-minute period during the schoolday [sic] without a valid excuse on three occasions in one school year, or any combination thereof, is a truant . . .

Education Code section 48200 states:

Each person between the ages of 6 and 18 years not exempted under the provisions of this chapter or Chapter 3 (commencing with Section 48400) is subject to compulsory full-time education.

Recommendation

Commencing in fiscal year (FY) 2012-13, the district elected to participate in a block grant program, pursuant to Government Code section 17581.6, in lieu of filing annual mandated cost claims. If the district chooses to opt out of the block grant program, we recommend that the district exclude notifications distributed for charter school students, non-public/private school students, high school diploma program (HSDP) students, independent study students, and students not subject to compulsory full-time education, as well as duplicate notifications from the total number of notifications claimed for mandated program reimbursement.

**FINDING 2—
Non-reimbursable
initial truancy
notifications**

The district claimed non-reimbursable initial truancy notifications totaling \$38,494. The district claimed initial truancy notifications that it distributed for students who did not accumulate the required number of unexcused absences or tardiness occurrences to be classified as truant under the mandated program. In addition, the district claimed initial truancy notifications distributed for students who were either under the age of six or over the age of 18 when the absences occurred. Under California law, only students between the ages of six and 18 are subject to compulsory school attendance. The district also claimed initial truancy notifications that it distributed for charter school students. Charter schools are not eligible for reimbursement of state-mandated costs.

The district accounts for student attendance differently depending on the student’s grade level. Therefore, we stratified students into two groups for each year: those students subject to daily attendance accounting and those subject to period attendance accounting. We excluded the unallowable initial truancy notifications identified in Finding 1 from the population sampled.

The following table summarizes the notifications sampled:

	Fiscal Year		
	2008-09	2009-10	2010-11
Total notifications sampled, daily attendance accounting	<u>7,641</u>	<u>8,036</u>	<u>7,224</u>
Total notifications sampled, period attendance accounting	<u>14,928</u>	<u>15,097</u>	<u>14,332</u>

For each fiscal year, we selected a statistical sample of initial truancy notifications for each group of students based on a 95% confidence level, a precision rate of +/- 8%, and an expected error rate of 50%. We used statistical samples so that we could project the sample results to the population.

Some initial truancy notifications claimed were non-reimbursable for the following reasons:

- Students accumulated fewer than three unexcused absences or tardiness occurrences while between the ages of six and 18.
- Unallowable notifications distributed to charter school students were not eliminated from the student population used to select our sample.

The following table summarizes the non-reimbursable initial truancy notifications identified from our statistical samples:

	Fiscal Year		
	2008-09	2009-10	2010-11
Non-reimbursable initial truancy notifications:			
Daily attendance accounting:			
Fewer than three while between ages six and 18	<u>(1)</u>	<u>(2)</u>	<u>-</u>
Period attendance accounting:			
Fewer than three while between ages six and 18	-	(7)	(9)
Unallowable charter school students	<u>(4)</u>	<u>-</u>	<u>-</u>
Non-reimbursable initial truancy notifications, period attendance accounting	<u>(4)</u>	<u>(7)</u>	<u>(9)</u>

The following table summarizes the audit adjustment based on the unallowable initial truancy notifications identified for each group sampled:

	Fiscal Year			Total
	2008-09	2009-10	2010-11	
Daily attendance accounting:				
Number of unallowable initial truancy notifications from statistical sample	(1)	(2)	-	
Statistical sample size	÷ 147	÷ 147	÷ 147	
Unallowable percentage	(0.68)%	(1.36)%	0.00%	
Population sampled	x 7,641	x 8,036	x 7,224	
Extrapolated number of unallowable initial truancy notifications	(52)	(109)	-	
Uniform cost allowance	x \$17.74	x \$17.87	x \$18.29	
Audit adjustment, daily attendance accounting (C) ¹	\$ (923)	\$ (1,948)	\$ -	\$ (2,871)
Period attendance accounting:				
Number of unallowable initial truancy notifications from statistical sample	(4)	(7)	(9)	
Statistical sample size	÷ 149	÷ 149	÷ 149	
Unallowable percentage	(2.68)%	(4.70)%	(6.04)%	
Population sampled	x 14,928	x 15,097	x 14,332	
Extrapolated number of unallowable initial truancy notifications	(400)	(710)	(866)	
Uniform cost allowance	x \$17.74	x \$17.87	x \$18.29	
Audit adjustment, period attendance accounting (D)	\$ (7,096)	\$ (12,688)	\$ (15,839)	(35,623)
Total audit adjustment ((C) + (D))	\$ (8,019)	\$ (14,636)	\$ (15,839)	\$ (38,494)

¹ Calculation differences due to rounding

Education Code section 48260, subdivision (a), states:

Any pupil subject to compulsory full-time or to compulsory continuation education [emphasis added] who is absent from school without valid excuse three full days in one school year or tardy or absent for more than any 30-minute period during the schoolday [sic] without a valid excuse on three occasions in one school year, or any combination thereof, is a truant. . . .

Education Code section 48200 states that children between the ages of six and 18 are subject to compulsory full-time education. Therefore, student absences that occur before the student's sixth birthday or after the student's 18th birthday are not relevant when determining whether a student is a truant.

Government Code section 17519 defines a "school district" as any school district, community college district, or county superintendent of schools. This definition does not include charter schools. Government Code section 17560, states that a local agency or school district may claim reimbursement for state-mandated costs. Therefore, charter schools are not eligible for reimbursement of state-mandated costs.

The parameters and guidelines state:

A truancy occurs when a student is absent from school without valid excuse three (3) full days in one school year, or is tardy or absent without valid excuse for more than any thirty (30)-minute period during the school day on three (3) occasions in one school year, or any combination thereof.

Recommendation

Commencing in FY 2012-13, the district elected to participate in a block grant program, pursuant to Government Code section 17581.6, in lieu of filing annual mandated cost claims. If the district chooses to opt out of the block grant program, we recommend that the district claim initial truancy notifications only for those students whose attendance records show that the students accumulated the minimum number of unexcused absences or tardiness occurrences to be classified as truant pursuant to the Education Code and the program's parameters and guidelines.

**State Controller's Office
Division of Audits
Post Office Box 942850
Sacramento, CA 94250-5874**

<http://www.sco.ca.gov>