

# **ELK GROVE 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, 2006, through June 30, 2010*



**JOHN CHIANG**  
California State Controller

April 2012



**JOHN CHIANG**  
**California State Controller**

April 20, 2012

Chet Madison, Sr., President  
Board of Education  
Elk Grove Unified School District  
9510 Elk Grove-Florin Road  
Elk Grove, CA 95624

Dear Mr. Madison:

The State Controller's Office audited the costs claimed by the Elk Grove 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, 2006, through June 30, 2010.

The district claimed \$1,057,476 for the mandated program. Our audit disclosed that \$751,694 is allowable and \$305,782 is unallowable. The costs are unallowable because the district claimed overstated and non-reimbursable initial truancy notifications. The State paid the district \$152,967. The State will pay allowable costs claimed that exceed the amount paid, totaling \$598,727, contingent upon available appropriations.

If you disagree with the audit findings, you may file an Incorrect Reduction Claim (IRC) with the Commission on State Mandates (CSM). The IRC must be filed within three years following the date that we notify you of a claim reduction. You may obtain IRC information at the CSM's website at [www.csm.ca.gov/docs/IRCForm.pdf](http://www.csm.ca.gov/docs/IRCForm.pdf).

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

Sincerely,

*Original signed by*

**JEFFREY V. BROWNFIELD**  
Chief, Division of Audits

JVB/vb

cc: Steven M. Ladd, Ed.D., Superintendent  
Elk Grove Unified School District  
Rich Fagan, Associate Superintendent  
Finance and School Support  
Elk Grove Unified School District  
Carrie Hargis, Director of Fiscal Services  
Elk Grove Unified School District  
Shelley Clark, Manager of Accounting  
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State SARB  
California Department of Education  
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Division of Accounting and Reporting  
State Controller's Office

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# Audit Report

## Summary

The State Controller's Office (SCO) audited the costs claimed by the Elk Grove 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, 2006, through June 30, 2010.

The district claimed \$1,057,476 for the mandated program. Our audit disclosed that \$751,694 is allowable and \$305,782 is unallowable. The costs are unallowable because the district claimed overstated and non-reimbursable initial truancy notifications. The State paid the district \$152,967. The State will pay allowable costs claimed that exceed the amount paid, totaling \$598,727, 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 (CSM)) 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 reimbursement criteria. The CSM adopted parameters and guidelines on August 27, 1987. The CSM 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 schools districts in claiming mandated program reimbursable costs.

## **Objective, 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, 2006, through June 30, 2010.

Our audit scope included, but was not limited to, determining whether costs claimed were supported by appropriate source documents, were not funded by another source, and were not unreasonable and/or excessive.

We conducted this performance audit under the authority of Government Code sections 12410, 17558.5, and 17561. We did not audit the district's financial statements. We conducted the 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.

We asked the district's representative to submit a written representation letter regarding the district's accounting procedures, financial records, and mandated cost claiming procedures as recommended by generally accepted government auditing standards. However, the district declined our request.

## **Conclusion**

Our audit disclosed instances of noncompliance with the requirements outlined above. These instances are described in the accompanying Summary of Program Costs (Schedule 1) and in the Findings and Recommendations section of this report.

For the audit period, the Elk Grove Unified School district claimed \$1,057,476 for costs of the Notification of Truancy Program. Our audit disclosed that \$751,694 is allowable and \$305,782 is unallowable. The State paid the district \$152,967. The State will pay allowable costs claimed that exceed the amount paid, totaling \$598,727, contingent upon available appropriations.

**Views of  
Responsible  
Official**

We issued a revised draft audit report on January 27, 2012. Rich Fagan, Associate Superintendent, Finance and School Support, responded by letter dated February 14, 2012 (Attachment). The district disagreed with one sentence in Finding 1 and identified its current truancy policy in response to Finding 2. However, the district did not state whether it agreed or disagreed with the audit adjustments identified in the audit findings. This final audit report includes the district's response.

**Restricted Use**

This report is solely for the information and use of the Elk Grove Unified School District, the Sacramento 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.

*Original signed by*

JEFFREY V. BROWNFIELD  
Chief, Division of Audits

April 20, 2012

## Schedule 1— Summary of Program Costs July 1, 2006, through June 30, 2010

Cost Elements	Actual Costs Claimed	Allowable Per Audit	Audit Adjustment	Reference <sup>1</sup>
<u>July 1, 2006, through June 30, 2007</u>				
Number of initial truancy notifications	13,623	12,702	(921)	Findings 1, 2
Uniform cost allowance	x \$16.15	x \$16.15	x \$16.15	
Total program costs <sup>2</sup>	<u>\$ 220,011</u>	<u>\$ 205,137</u>	<u>\$ (14,874)</u>	
Less amount paid by the state		(20,345)		
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 184,792</u>		
<u>July 1, 2007, through June 30, 2008</u>				
Number of truancy notifications	13,329	12,515	(814)	Findings 1, 2
Unit cost per initial notifications	x \$17.28	x \$17.28	x \$17.28	
Total program costs <sup>2</sup>	<u>\$ 230,325</u>	<u>\$ 216,258</u>	<u>\$ (14,067)</u>	
Less amount paid by the state		(9)		
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 216,249</u>		
<u>July 1, 2008, through June 30, 2009</u>				
Number of truancy notifications	24,965	10,523	(14,442)	Findings 1, 2
Unit cost per initial notifications	x \$17.74	x \$17.74	x \$17.74	
Total program costs <sup>2</sup>	<u>\$ 442,879</u>	<u>\$ 186,678</u>	<u>\$ (256,201)</u>	
Less amount paid by the state		(100,349)		
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 86,329</u>		
<u>July 1, 2009, through June 30, 2010</u>				
Number of truancy notifications	9,192	8,037	(1,155)	Findings 1, 2
Unit cost per initial notifications	x \$17.87	x \$17.87	x \$17.87	
Total program costs <sup>2</sup>	<u>\$ 164,261</u>	<u>\$ 143,621</u>	<u>\$ (20,640)</u>	
Less amount paid by the state		(32,264)		
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 111,357</u>		
<u>Summary: July 1, 2006, through June 30, 2010</u>				
Total program costs	<u>\$ 1,057,476</u>	<u>\$ 751,694</u>	<u>\$ (305,782)</u>	
Less amount paid by the state		(152,967)		
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 598,727</u>		

<sup>1</sup> See the Findings and Recommendations section.

<sup>2</sup> Calculation differences due to rounding.

# Findings and Recommendations

## **FINDING 1— Overstated number of initial truancy notifications claimed**

For the audit period, the district claimed unallowable costs totaling \$243,289. The costs are unallowable for the following reasons:

- The district claimed costs for Fiscal Year (FY) 2008-09 based on the number of students who met the statutory definition of a truant rather than the actual number of initial truancy notifications distributed. Education Code section 48260, subdivision (a), defines a truant as a student who accumulates three unexcused absences or tardiness occurrences, or any combination thereof. Education Code section 48260.5 requires the district to distribute an initial truancy notification upon the student's initial classification as a truant.

However, the district's policy is to classify a student as truant once the student accumulates five, rather than three, unexcused absences or tardiness occurrences. Similarly, the district distributes initial truancy notifications only when a student accumulates five unexcused absences or tardiness occurrences.

The district contracted with MAXIMUS, Inc. to prepare and submit its Notification of Truancy Program mandated cost claims for FY 2006-07, FY 2007-08, and FY 2008-09. For FY 2008-09, the district followed its practice from prior years to provide MAXIMUS, Inc. with the number of initial truancy notifications distributed for those students who accumulated five unexcused absences or tardiness occurrences. The district documented 11,741 notifications. However, a MAXIMUS, Inc. vice president directed a subordinate to prepare the district's FY 2008-09 claim based on students who accumulated three, rather than five, unexcused absences or tardiness occurrences. The vice president directed her subordinate to prepare the claim in this manner "to maximize the district's cash flow for the Notification of Truancy mandated program." As a result, the district submitted a claim based on 24,965 notifications, overstating the claim by \$234,594. MAXIMUS, Inc. no longer employs the vice president and the district no longer contracts with MAXIMUS, Inc. to prepare its mandated cost claims.

The district contracted with a second consultant to prepare its FY 2009-10 mandated cost claims. The district and second consultant mutually agreed to prepare the district's FY 2009-10 Notification of Truancy Program claim using data supplied by MAXIMUS, Inc. The district did not require the second consultant to audit the data provided by MAXIMUS, Inc. The district originally submitted a FY 2009-10 claim based on 25,401 initial truancy notifications distributed. The number of notifications reported was overstated in the same manner as in the district's FY 2008-09 claim. During our audit fieldwork, the district submitted an amended claim based on the actual number of notifications distributed per its records. The district's amended claim reflected 9,192 notifications, a claim reduction of \$289,655.

- The district overstated the number of allowable initial truancy notifications distributed for FY 2006-07 and FY 2009-10. The district provided a list of students for whom it distributed initial truancy notifications. For both fiscal years, the number of documented notifications did not agree with the number of notifications claimed.
- The district claimed duplicate initial truancy notifications because it distributed more than one notification for some students during the school year.

The following table summarizes the audit adjustment:

	Fiscal Year				Total
	2006-07	2007-08	2008-09	2009-10	
Number of notifications documented:					
Daily attendance accounting	2,546	2,580	2,063	2,102	
Period attendance accounting	11,071	10,749	9,678	6,793	
Total number of notifications documented	13,617	13,329	11,741	8,895	
Less duplicate notifications distributed	(23)	(17)	(6)	(141)	
Allowable number of notifications documented	13,594	13,312	11,735	8,754	
Notifications claimed	(13,623)	(13,329)	(24,965)	(9,192)	
Unallowable notifications claimed	(29)	(17)	(13,230)	(438)	
Uniform cost allowance	x \$16.15	x \$17.28	x \$17.74	x \$17.87	
Audit adjustment	\$ (468)	\$ (294)	\$ (234,700)	\$ (7,827)	\$ (243,289)

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.

The parameters and guidelines also require claimants to maintain documentation that supports the total number of initial notifications of truancy distributed.

#### Recommendation

We recommend that the district claim the number of allowable initial truancy notifications that its records support. In addition, we recommend that the district exclude from this count multiple notifications that it distributes for the same student(s) within the school year.

#### District's Response

The district disagreed with the factual accuracy of one sentence within the audit finding. The district did not respond to the factual accuracy of the audit adjustment.

#### SCO's Comment

We revised the narrative regarding the circumstances leading to the district's FY 2009-10 claim. The remainder of the finding, and the recommendation, are unchanged.

**FINDING 2—  
Unallowable initial  
truancy notifications**

The district claimed unallowable initial truancy notifications totaling \$62,493. The district claimed notifications for students who did not accumulate the required number of unexcused absences or tardiness occurrences to be classified as truant based on the district's truancy policy.

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.

For special education students enrolled in middle or high school, the district accounts for each student's attendance based on the student's course of study. These students may be subject to either daily or period attendance accounting. Therefore, we excluded notifications distributed for special education students attending middle or high school from the population used to select our sample and extrapolate the sample results. The following table summarizes the notifications sampled:

	Fiscal Year			
	2006-07	2007-08	2008-09	2009-10
Daily attendance accounting:				
Documented notifications	2,546	2,580	2,063	2,102
Less duplicate notifications	(5)	(1)	(1)	(30)
Total notifications sampled, daily attendance accounting	<u>2,541</u>	<u>2,579</u>	<u>2,062</u>	<u>2,072</u>
Period attendance accounting:				
Documented notifications	11,071	10,749	9,678	6,793
Less special education students	(71)	(70)	(59)	(46)
Less duplicate notifications	(18)	(16)	(5)	(111)
Total notifications sampled, period attendance accounting	<u>10,982</u>	<u>10,663</u>	<u>9,614</u>	<u>6,636</u>

For each group of students, we selected a statistical sample of initial truancy notifications 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.

Contrary to Education Code sections 48260, subdivision (a), and 48260.5, the district's policy was to classify students as truant and issue initial truancy notifications only when students accumulated five (rather than three) unexcused absences or tardiness occurrences. Therefore, we allowed initial truancy notifications only for those students whose attendance records documented five unexcused absences or tardiness occurrences accumulated between ages 6 and 18. Some initial truancy notifications were unallowable for the following reasons:

- Students accumulated fewer than five unexcused absences or tardiness occurrences while between ages 6 and 18.
- Students accumulated fewer than five unexcused absences or tardiness occurrences.

The following table summarizes the unallowable initial truancy notifications identified in our statistical samples:

	Fiscal Year			
	2006-07	2007-08	2008-09	2009-10
Number of unexcused absences and tardiness occurrences accumulated during the school year:				
Daily attendance accounting:				
Fewer than five while between ages 6 and 18	(22)	(20)	(17)	(15)
Fewer than five total	<u>(3)</u>	<u>(8)</u>	<u>(8)</u>	<u>(6)</u>
Unallowable initial truancy notifications, daily attendance accounting	<u>(25)</u>	<u>(28)</u>	<u>(25)</u>	<u>(21)</u>
Period attendance accounting:				
Fewer than five while between ages 6 and 18	(4)	(3)	(10)	(8)
Fewer than five total	<u>(2)</u>	<u>(1)</u>	<u>(3)</u>	<u>(1)</u>
Unallowable initial truancy notifications, period attendance accounting	<u>(6)</u>	<u>(4)</u>	<u>(13)</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
	2006-07	2007-08	2008-09	2009-10	
Daily attendance accounting:					
Number of unallowable initial truancy notifications from statistical sample	(25)	(28)	(25)	(21)	
Statistical sample size	÷ 142	÷ 142	÷ 140	÷ 140	
Unallowable percentage	(17.61)%	(19.72)%	(17.86)%	(15.00)%	
Population sampled	x 2,541	x 2,579	x 2,062	x 2,072	
Extrapolated number of unallowable initial truancy notifications	(447)	(509)	(368)	(311)	
Uniform cost allowance	x \$16.15	x \$17.28	x \$17.74	x \$17.87	
Unallowable costs, daily attendance accounting	\$ (7,219)	\$ (8,796)	\$ (6,528)	\$ (5,558)	\$ (28,101)
Period attendance accounting:					
Number of unallowable initial truancy notifications from statistical sample	(6)	(4)	(13)	(9)	
Statistical sample size	÷ 148	÷ 148	÷ 148	÷ 147	
Unallowable percentage	(4.05)%	(2.70)%	(8.78)%	(6.12)%	
Population sampled	x 10,982	x 10,663	x 9,614	x 6,636	
Extrapolated number of unallowable initial truancy notifications	(445)	(288)	(844)	(406)	
Uniform cost allowance	x \$16.15	x \$17.28	x \$17.74	x \$17.87	
Unallowable costs, period attendance accounting	\$ (7,187)	\$ (4,977)	\$ (14,973)	\$ (7,255)	(34,392)
Audit adjustment <sup>1</sup>	\$ (14,406)	\$ (13,773)	\$ (21,501)	\$ (12,813)	\$ (62,493)

<sup>1</sup> Calculation differences due to rounding.

Education Code section 48260, subdivision (a), as amended in 1994 states:

Any pupil *subject to compulsory full-time education 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 6 and 18 are subject to compulsory full-time education. Therefore, student absences that occur before the student's 6<sup>th</sup> birthday or after the student's 18<sup>th</sup> birthday are not relevant when determining whether a student is a truant.

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

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 under the district's truancy policy. We also recommend that the district revise its truancy policy to classify a student as truant, and issue the required initial truancy notification, upon the student's third unexcused absence or tardiness occurrence.

In addition, we recommend that the California Department of Education follow up to ensure that the district complies with Education Code sections 48260, subdivision (a), and 48260.5.

### District's Response

The District offers the following clarification regarding its truancy policy:

Elk Grove Unified School District truancy policy states that parents/guardians are notified the day in which a student is marked truant (as defined in Education Code section 48260) via a telephone call. Written notification is mailed to the parent/guardian upon the student's fifth unexcused absence or tardiness. **As stated in section 48260.5 of the Education Code, school districts shall notify using the most cost-effective method possible, which may include electronic, mail or a telephone call.** These practices were implemented to provide parents/guardians with the timeliest method of notification. The written mailed notification on the fifth occurrence ensures our SARB process to address habitual truancy issues as defined by statute is additional documentation to ensure that our parents are made aware of the truancy.

### SCO's Comment

Our finding and recommendation remain unchanged. The district did not identify the effective date of its stated truancy policy. During our audit fieldwork, the district confirmed its truancy policy on multiple occasions. At no time did the district state that it performed both telephone calls and written notifications.

The district cites Education Code section 48260.5 effective October 19, 2010, which is subsequent to the audit period. For FY 2006-07 through FY 2009-10, Education Code section 48260.5 stated that the district “shall notify the pupil’s parent or guardian, by first-class mail or other reasonable means” of the student’s truancy. The parameters and guidelines specify that the mandate-reimbursable activity requires the district to prepare and distribute a form upon a student’s initial classification as a truant. Therefore, even if the district had made telephone calls during the audit period, the cost of the telephone calls would not have been reimbursable under the mandated program.

In addition, although Education Code section 48260.5 was amended, the parameters and guidelines have not been amended. Therefore, the district’s current stated truancy policy does not comply with the mandated program’s requirements until the Commission on State Mandates (CSM) amends the parameters and guidelines. If the CSM amends the parameters and guidelines to allow notifications made by telephone, the parameters and guidelines will identify documentation that the district must maintain to support any telephone notifications claimed for mandated-program reimbursement.

**Attachment—  
District's Response to  
Draft Audit Report**

---



Members of the Board:  
Jeanette J. Amavisca  
Pollyanna Cooper-LeVangie  
Priscilla S. Cox  
Pamela A. Irely  
William H. Lugg, Jr.  
Chet Madison, Sr.  
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**Rich Fagan**  
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9510 Elk Grove Florin Road, Elk Grove, CA 95624

February 14, 2012

Jim L. Spano, Chief  
Mandated Cost Audits Bureau  
State Controller's Office  
Division of Audits  
P.O. Box 942850  
Sacramento, California 94250-5874

Subject: Elk Grove Unified School District  
Notification of Truancy Program  
Audit of Mandated Cost Reimbursement Claims  
Fiscal Years 2006/07 to 2009/10

Dear Mr. Spano,

This letter is in response to the revised draft audit report issued January 27, 2012 by the State Controller's Office (SCO) regarding costs claimed by Elk Grove Unified School District (District) for the legislatively mandated Notification of Truancy Program for the period of July 1, 2006 through June 30, 2010. The District appreciates the work of the SCO in providing a revised draft report which included corrections to the draft that was reviewed during the January 23, 2012 exit conference.

***Finding 1 – Overstated number of initial truancy notifications claimed***

The revised draft report states on page 5 (fourth paragraph under first bullet) "MAX8550 prepared the district's FY2009-10 Notification of Truancy Program claim in the same manner that MAXIMUS, Inc. prepared the district's FY2008-09 claim"; this statement is incorrect. Due to timing it was mutually agreed upon by both the District and MAX8550 that MAX8550 would prepare the FY 2009-10 claim using the data supplied by MAXIMUS, the District's previous consultant. In addition, MAX8550 was not required to audit the data provided by MAXIMUS.

***Finding 2 – Unallowable initial truancy notifications***

The District offers the following clarification regarding its truancy policy:

Elk Grove Unified School District truancy policy states that parents/guardians are notified the day in which a student is marked truant (as defined in Education Code section 48260) via telephone call. Written notification is mailed to the parent/guardian upon the student's fifth unexcused absence or tardiness. **As stated in section 48260.5 of the Education Code, school districts shall notify using the most cost-effective method possible, which may include electronic, mail or a telephone call.** These practices were implemented to provide parents/guardians with the timeliest method of notification. The written mailed notification on the fifth occurrence ensures our SARB process to address habitual truancy issues as defined by statute is additional documentation to ensure that our parents are made aware of the truancy.

The District appreciates both the professionalism of SCO staff during this audit and the opportunity to provide this response.

Sincerely,



Rich Fagan  
Associate Superintendent of Finance & School Support

CH.H:\Mandated Cost Claims - Audit\NOT\NOT Audit Reponse.Doc

c: Steven M. Ladd, Ed.D., Superintendent  
Tom Jenkins, Chief of Police  
Carl Steinauer, Director of Student Support & Health Services  
Carrie Hargis, Director of Fiscal Services  
Shelley Clark, Accounting Manager

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