

SANTA ANA UNIFIED SCHOOL DISTRICT

Audit Report

NOTIFICATION OF TRUANCY PROGRAM

Chapter 498, Statutes of 1983

July 1, 2000, through June 30, 2003



STEVE WESTLY
California State Controller

September 2005



STEVE WESTLY
California State Controller

September 30, 2005

Al Mijares, Ph.D., Superintendent
Santa Ana Unified School District
1601 East Chestnut Avenue
Santa Ana, CA 92701-6322

Dear Dr. Mijares:

The State Controller's Office audited the claims filed by the Santa Ana Unified School District for costs of the legislatively mandated Notification of Truancy Program (Chapter 498, Statutes of 1983) for the period of July 1, 2000, through June 30, 2003.

The district claimed \$736,013 (\$737,013 less a \$1,000 penalty for filing a late claim) for the mandated program. Our audit disclosed that \$26,596 is allowable and \$709,417 is unallowable. The unallowable costs occurred primarily because the district claimed unsupported costs. The State paid the district \$169,897.

If you disagree with the audit findings, you may file an Incorrect Reduction Claim (IRC) with the Commission on State Mandates (COSM). 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 COSM's Web site, at www.csm.ca.gov (Guidebook link); you may obtain IRC forms by telephone, at (916) 323-3562, or by e-mail, at csminfo@csm.ca.gov.

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

Sincerely,

Original Signed By:

JEFFREY V. BROWNFIELD
Chief, Division of Audits

JVB/ams

cc: Don Stabler

Associate Superintendent
Business Services
Santa Ana Unified School District

Socorro Barron
Director of Pupil Support Services
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Audit Report

Summary

The State Controller's Office (SCO) audited the claims filed by the Santa Ana Unified School District for costs of the legislatively mandated Notification of Truancy Program (Chapter 498, Statutes of 1983) for the period of July 1, 2000, through June 30, 2003. The last day of fieldwork was September 21, 2004.

The district claimed \$736,013 (\$737,013 less a \$1,000 penalty for filing a late claim) for the mandated program. Our audit disclosed that \$26,596 is allowable and \$709,417 is unallowable. The unallowable costs occurred primarily because the district claimed unsupported costs. The State paid the district \$169,897.

Background

Education Code Section 48260.5, added by Chapter 498, Statutes of 1983, requires 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: (1) of the pupil's truancy; (2) that the parent or guardian is obligated to compel the attendance of the pupil at school; (3) that parents or guardians who fail to meet this obligation may be guilty of an infraction and be subject to prosecution; (4) of alternative educational programs available in the district, and (5) of the right to meet with appropriate school personnel to discuss solutions to the pupil's truancy.

A truancy occurs when a student is absent from school without a valid excuse for more than three days or is tardy in excess of 30 minutes on each of more than three days in one school year, according to *Education Code* Section 48260. A student shall be initially classified as truant upon the fourth unexcused absence, after which the school must complete the requirements mandated in *Education Code* Section 48260.5.

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

Parameters and Guidelines establishes the state mandate and defines reimbursement criteria. COSM adopted *Parameters and Guidelines* on August 27, 1987, and last amended it on July 22, 1993. In compliance with *Government Code* Section 17558, the SCO issues claiming instructions for mandated programs, to assist local agencies and school districts in claiming 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, 2000, through June 30, 2003.

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

We conducted the audit according to *Government Auditing Standards*, issued by the Comptroller General of the United States, and under the authority of *Government Code* Section 17558.5. We did not audit the district's financial statements. We limited our audit scope to planning and performing audit procedures necessary to obtain reasonable assurance that costs claimed were allowable for reimbursement. Accordingly, we examined transactions, on a test basis, to determine whether the costs claimed were supported.

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 *Government Auditing Standards*. However, the district did not respond to 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 Santa Ana Unified School District claimed \$736,013 (\$737,013 less a \$1,000 penalty for filing a late claim) for Notification of Truancy Program costs. Our audit disclosed that \$26,596 is allowable and \$709,417 is unallowable.

For fiscal year (FY) 2000-01, the State paid the district \$60,251. Our audit disclosed that none of the costs claimed are allowable. The district should return the total amount to the State.

For FY 2001-02, the State paid the district \$109,646. Our audit disclosed that \$9,212 is allowable. The district should return \$100,434 to the State.

For FY 2002-03, the State made no payment to the district. Our audit disclosed that \$17,384 is allowable. The State will pay the allowable costs, contingent upon available appropriations.

Views of Responsible Officials

The SCO issued a draft report on March 30, 2005. The district responded by letter dated July 22, 2005, requesting additional time to complete its review and respond to the draft audit report. The district stated that it lacked sufficient information to agree or disagree with Finding 1, but that it disagreed with Finding 2. The district provided additional documentation for Finding 2, which resulted in a reduction of total audit findings by \$12,364, from \$721,781 to \$709,417. This final report includes the district's response.

Restricted Use

This report is solely for the information and use of the Santa Ana Unified School District, the Orange 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

**Schedule 1—
Summary of Program Costs
July 1, 2000, through June 30, 2003**

Cost Elements	Actual Costs Claimed	Allowable per Audit	Audit Adjustments	Reference ¹
<u>July 1, 2000, through June 30, 2001</u>				
Number of notifications	23,182	—	(23,182)	Findings 1, 2
Uniform cost allowance	× \$12.73	× \$12.73	× \$12.73	
Total costs	295,107	—	(295,107)	
Less late penalty	—	—	—	
Total program costs	<u>\$ 295,107</u>	—	<u>\$ (295,107)</u>	
Less amount paid by the State		(60,251)		
Allowable costs claimed in excess of (less than) amount paid		<u>\$ (60,251)</u>		
<u>July 1, 2001, through June 30, 2002</u>				
Number of notifications	15,898	791	(15,107)	Findings 1, 2
Uniform cost allowance	× \$12.91	× \$12.91	× \$12.91	
Total costs	205,243	10,212	(195,031)	
Less late penalty	(1,000)	(1,000)	—	
Total program costs	<u>\$ 204,243</u>	9,212	<u>\$ (195,031)</u>	
Less amount paid by the State		(109,646)		
Allowable costs claimed in excess of (less than) amount paid		<u>\$ (100,434)</u>		
<u>July 1, 2002, through June 30, 2003</u>				
Number of notifications	17,929	1,317	(16,612)	Findings 1, 2
Uniform cost allowance	× \$13.20	× \$13.20	× \$13.20	
Total costs	236,663	17,384	(219,279)	
Less late penalty	—	—	—	
Total program costs	<u>\$ 236,663</u>	17,384	<u>\$ (219,279)</u>	
Less amount paid by the State		—		
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 17,384</u>		
<u>Summary: July 1, 2000, through June 30, 2003</u>				
Total costs	\$ 737,013	\$ 27,596	\$ (709,417)	
Less late penalty	(1,000)	(1,000)	—	
Net cost	<u>\$ 736,013</u>	26,596	<u>\$ (709,417)</u>	
Less amount paid by the State		(169,897)		
Allowable costs claimed in excess of (less than) amount paid		<u>\$ (143,301)</u>		

¹ See the Findings and Recommendations section.

Findings and Recommendations

FINDING 1— Overclaimed number of initial truanancies

The district claimed 13,341 notifications of initial truancy, totaling \$171,041, that were not supported by attendance records for the period of July 1, 2000 through June 30, 2003.

For the audit period, the district was unable to reconcile the total number of initial truancy notification forms claimed to the number of pupils who were truant, based on attendance files. The district claimed 57,009 initial truancy notifications. The attendance files for the period showed 50,326 initially truant pupils. In addition, the district double-claimed 6,658 truanancies. The district explained that the differences were due to a change in its attendance accounting system.

The difference between the claimed number of truanancies and the number of truanancies per the attendance records are as follows:

	Fiscal Year			Total
	2000-01	2001-02	2002-03	
Truanancies per district attendance records	22,233	10,332	17,761	50,326
Duplicated attendance records	(5,940)	(718)	—	(6,658)
Adjusted truanancies per district attendance records	16,293	9,614	17,761	43,668
Truanancies per claim	(23,182)	(15,898)	(17,929)	(57,009)
Difference	(6,889)	(6,284)	(168)	(13,341)

The unsupported initial truancy notifications claimed, at the uniform cost allowance rate described in the *Parameters and Guidelines*, are described as follows:

	Fiscal Year			Total
	2000-01	2001-02	2002-03	
Unsupported initial truancy notifications claimed	(6,889)	(6,284)	(168)	(13,341)
Uniform cost allowance	× \$12.73	× \$12.91	× \$13.20	
Audit adjustment	\$ (87,697)	\$ (81,126)	\$ (2,218)	\$ (171,041)

Recommendation

We recommend the district establish and implement procedures to ensure that all costs claimed are supported.

District's Response

The District lacks sufficient information at this time to determine whether it agrees or disagrees with this Finding.

SCO's Comment

The finding and recommendation remain unchanged. The district did not provide additional documentation to refute this finding.

**FINDING 2—
Unallowable cost
relating to number of
initial truancy
notifications distributed**

For the audit period, the district claimed \$538,376 for 41,560 initial truancy notifications that were not supported.

From the total adjusted truanancies per the district’s attendance records each year (see Finding 1), we selected samples based on a 95% confidence level, a precision rate of +/-8%, and an expected error rate of 50%. We used a statistical sample so that the sample results could be projected to the population. For each year, we stratified the total population into three groups: elementary, middle, and high school. In all, sample items were selected from 56 out of 59 possible school sites. The number of unallowable truancy notifications identified in the sample, the percentage unallowable, and the projected audit adjustments are summarized below.

	Fiscal Year			Total
	2000-01	2001-02	2002-03	
<u>Elementary School</u>				
Unallowable truancy notifications	(139)	(145)	(139)	
Truant pupils sampled	÷ 139	÷ 146	÷ 145	
Unallowable percentage	(100)%	(99.32)%	(95.86)%	
Adjusted truanancies per district attendance records	× 1,836	× 5,521	× 4,000	
Projected unallowable truancy notifications	<u>(1,836)</u>	<u>(5,483)</u>	<u>(3,834)</u>	
<u>Middle School</u>				
Unallowable truancy notifications	(145)	(121)	(128)	
Truant pupils sampled	÷ 145	÷ 139	÷ 145	
Unallowable percentage	(100)%	(87.05)%	(88.28)%	
Adjusted truanancies per district attendance records	× 4,637	× 1,813	× 4,442	
Projected unallowable truancy notifications	<u>(4,637)</u>	<u>(1,578)</u>	<u>(3,921)</u>	
<u>High School</u>				
Unallowable truancy notifications	(148)	(109)	(138)	
Truant pupils sampled	148	141	148	
Unallowable percentage	(100)%	(77.31)%	(93.25)%	
Adjusted truanancies per district attendance records	× 9,820	× 2,280	× 9,319	
Projected unallowable truancy notifications	<u>(9,820)</u>	<u>(1,762)</u>	<u>(8,689)</u>	
<u>Totals</u>				
Total unallowable notifications per year	(16,293)	(8,823)	(16,444)	
Uniform cost allowance	× \$12.73	× \$12.91	× \$13.20	
Total audit adjustment	<u>\$(207,410)</u>	<u>\$(113,905)</u>	<u>\$(217,061)</u>	<u>\$(538,376)</u>

For fiscal year (FY) 2000-01, the auditor selected and tested 432 truanancies (139 for elementary school, 145 for middle school, and, 148 for high school) from a population of 16,293 truanancies (1,836 for elementary school, 4,637 for middle school, 9,820 for high school). The district did not provide any documentation to support the distribution of initial truancy notification forms for the entire sample.

For FY 2001-02, the auditor selected and tested 426 truancy notifications (146 for elementary school, 139 for middle school, and 141 for high school) from a population of 9,614 truancy notifications (5,521 for elementary school, 1,813 for middle school, and 2,280 for high school). We determined that 375 notifications are unallowable because the district did not provide any documentation to support the distribution of initial truancy notifications.

For FY 2002-03, the auditor selected and tested 438 truancy notifications (145 for elementary and middle schools and 148 for high school) from a population of 17,761 truancy notifications (4,000 for elementary school, 4,442 for middle school, and 9,319 for high school). We determined that 405 notifications are unallowable because the district did not provide any documentation to support the distribution of initial truancy notifications.

Inquiry with the district personnel at 56 out of 59 school sites visited for testing revealed the following:

- For all school sites, the attendance clerks and/or administrator stated that their schools did not send out the initial truancy notifications for FY 2000-01. They stated that the district developed the standardized initial truancy notification form, containing the five required elements, in FY 2001-02. However, sampled truancy notifications revealed that these notification forms were not used during the audit period.
- The attendance clerks and/or administrators of 27 schools sites stated that they did not send out any initial truancy notification forms during the audit period.

Parameters and Guidelines, as amended by the Commission on State Mandates on July 22, 1993, specifies that school districts will be reimbursed for identifying the truant pupil to receive the notification, preparing and distributing initial truancy notification forms by mail or other method to parents/guardians, and associated recordkeeping. *Parameters and Guidelines* states that initial truancy occurs when a student is absent from school without a valid excuse more than three days or is tardy in excess of 30 minutes on each of more than three days in one school year. *Parameters and Guidelines* allows the district to be reimbursed for claimed costs if the initial truancy notification form distributed to the pupil's parent or guardian contains five specified elements, using a uniform cost allowance. The uniform cost allowance, which was \$10.21 per initial notification of truancy in FY 1992-93, is adjusted each subsequent year by the Implicit Price Deflator.

Education Code Section 48260.5 was amended by Chapter 1023, Statutes of 1994 (effective January 1, 1995), to require eight specified elements. However, since *Parameters and Guidelines* has not been amended, a claimant continues to be reimbursed if it complies with the five specified elements in the guidelines.

Recommendation

We recommend the district establish and implement procedures to ensure that it maintains supporting documentation for all claimed initial truancy notifications.

District's Response

The District recognizes that the Adopted Parameters and Guidelines ("Parameters and Guidelines") applicable to the Notification of Truancy Mandate ("Mandate") indicate that the District should retain "[d]ocumentation which indicates the total number of initial notifications of truancy distributed." (emphasis added). The Parameters and Guidelines contain no requirement, however, that individual notification of truancy letters must, themselves, be retained in the manner sought by SCO.

Here, it appears to be the case that SCO allowed funds claimed by the District only where actual notification of truancy letters could be located for specific students in SCO's audit sample. This level of documentation is not supported by existing law, which contains no requirement that the District retain individual notification of truancy letters in order to qualify for funding under the Mandate. California Courts of Appeal have held that audit criteria devised by state agencies, but not specifically authorized by statute or regulation, cannot be employed in conducting audits because they constitute "regulations" which have not been promulgated as required by the Administrative Procedure Act ("APA"). Government Code § 11340 et seq.; *Grier v. Kizer* (1990) 219 Cal.App.3d 422 [28 Cal.Rptr. 244]. As such, SCO erred in imposing this heightened level of documentation, and the District, therefore, objects to SCO's Draft Audit Report.

As noted above, the District is presently in the process of gathering information in response to the Draft Audit Report. Some of that information is described immediately below, and copies of a number of relevant documents have also been enclosed. In order to facilitate this process, the District hereby requests that SCO provide clarification as to what alternative evidence, if any, would be accepted by SCO in connection with this matter.

The District additionally responds to the Draft Audit Findings as follows:...

As noted above, the District's review of this matter is ongoing, and is not yet complete. Nevertheless, the District has already identified a number of relevant records that SCO auditors apparently overlooked or failed to locate. These include:

1. Notification of truancy letters and/or individualized computer records confirming that notification of truancy letters were sent for 32 students in SCO's audit sample. These should be credited to the District. A copy of these records is attached herto as Exhibit "A."

2. Approximately 400 notification of truancy letters for District high school students for the 2002-2003 school year. The quantity of these records far exceeds the number of such records that would be anticipated if the results of the SCO audit sample were accurate. Specifically, SCO appears to have credited only 1 notification of truancy letter out of 148 high school students sampled in 2002-2003. A copy of these records is attached hereto as Exhibit "B."

SCO's Comment

The finding has been revised based on the additional information the district has provided.

Consistent with *Parameters and Guidelines*, we agree that the district should retain documentation indicating the total number of initial truancy notifications distributed. Accordingly, we requested that the district provide documentation such as mail receipts, truancy logs, or copies of truancy letters, etc., that would substantiate the distribution of truancy notifications. We did not specifically request that the district provide copies of individual truancy notifications. Instead, we suggested that, to substantiate the claimed notification, the district could also provide copies of notifications.

The district is mistaken in its assertion that we allowed funds it claimed only when actual notification of truancy letters could be located. As stated above, we requested that the district provide documentation substantiating distribution of truancy notifications. To substantiate the distribution of notifications, the district provided, for a few sample items, copies of truancy letters. For the remainder of the sample items, the district provided neither copies of truancy letters nor any other records to substantiate the distribution of truancy notifications.

The district provided a number of documents in its response to the draft report. These documents substantiated an additional 32 sample notifications. Additional notifications were deemed allowable because the district provided either copies of the notification letters or CASTS-LPR (LPR) computer-printed screen reports showing that a notification letter was sent to a pupil's parent or guardian.

The district's response to the draft report also included truancy letters and LPR screen reports for various truanancies that were not included in the sample. Therefore, these letters have no effect on the projection of the statistical sample results to the population.

OTHER ISSUE

The district requested in its response a copy of the audit working papers and a further extension of time so that it may more fully respond to the draft report, well in advance of issuance of the final report. The district's response and the SCO's comments are as follows.

District's Response

The district states that its correspondence constitutes a preliminary response. The draft report proposes adjustments of \$171,041 in Finding 1 and \$550,740 in Finding 2. The district states that these adjustments are based in large part on an audit sample that includes approximately 450 students at 56 different school sites for each of three separate school years. Consequently, the district proposes to further respond to the draft report at a later date.

The district also states:

The District is presently engaged in the process of reviewing the Draft Audit Report. In light of the quantity of relevant data, that process is moving forward, but is not yet complete. Moreover, while the District has been allowed access to a part of the audit work papers, that access has neither been full nor complete. As a result, the District has not been able to gain a comprehensive understanding of specific SCO determinations which underlies the Draft Audit Report, nor has the District completed its review of relevant documentation. The District, therefore, renews its request for a full and complete copy of the audit work papers, and a further extension of time so that the District may more fully respond to the Draft Audit Report, well in advance of issuance of any Final Audit Report.

SCO's Comment

The district requested and was granted an extension through July 22, 2005. We believe that the district had sufficient time to adequately respond to the audit findings. Therefore, the district's preliminary response is considered final.

We provided the district a complete set of documentation supporting the audit findings on May 13, 2005. The documents included sample items, school sites, individuals contacted, and test results. This documentation substantiates the findings in detail.

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



Santa Ana Unified School District

Al Mijares, Ph.D., Superintendent

July 22, 2005

Jim L. Spano
Chief, Compliance Audits Bureau
State Controller's Office
Division of Audits
Post Office Box 942850
Sacramento, CA. 94250-5874

Dear Mr. Spano:

District Response to Draft Audit Report Issued March 30, 2005

This correspondence constitutes the preliminary response of the Santa Ana Unified School District ("District") to the Draft Audit Report issued by the Office of the State Controller ("SCO") on or about March 30, 2005. For the reasons discussed below, the District requests additional time to complete its review of this matter, and proposes to further respond to the Draft Audit Report at a later date.

DISCUSSION:

The Draft Audit Report proposes audit adjustments of \$171,041 (Finding 1) and \$550,740 (Finding 2). These adjustments are based in large part on an audit sample that includes approximately 450 students at 56 different school sites for each of three separate school years (i.e. 2000-2001 through 2002-2003). As such, it is clear that this matter involves a substantial amount of documentation

The District is presently engaged in the process of reviewing the Draft Audit Report. In light of the quantity of relevant data, that process is moving forward, but is not yet complete. Moreover, while the District has been allowed access to a part of the audit work papers, that access has neither been full nor complete. As a result, the District has not been able to gain a comprehensive understanding of the specific SCO determinations which underlies the Draft Audit Report, nor has the District completed its review of relevant documentation. The District, therefore, renews its request for a full and complete copy of the audit work papers, and a further extension of time so that the District may more fully respond to the Draft Audit Report, well in advance of issuance of any Final Audit Report.

1601 East Chestnut Avenue, Santa Ana, CA 92701-6322 (714) 558-5501

BOARD OF EDUCATION

Audrey Yamagata-Noji, Ph.D., President • Rob Richardson, Vice President
Sal Tinajero, Clerk • Rosemarie Avila, Member • John Palacio, Member

The District recognizes that the Adopted Parameters and Guidelines (“Parameters and Guidelines”) applicable to the Notification of Truancy Mandate (“Mandate”) indicate that the District should retain “[d]ocumentation which indicates the total number of initial notifications of truancy distributed.” (emphasis added). The Parameters and Guidelines contain no requirement, however, that individual notification of truancy letters must, themselves, be retained in the manner sought by SCO.

Here, it appears to be the case that SCO allowed funds claimed by the District only where actual notification of truancy letters could be located for specific students in SCO’s audit sample. This level of documentation is not supported by existing law, which contains no requirement that the District retain individual notification of truancy letters in order to qualify for funding under the Mandate. California Courts of Appeal have held that audit criteria devised by state agencies, but not specifically authorized by statute or regulation, cannot be employed in conducting audits because they constitute “regulations” which have not been promulgated as required by the Administrative Procedure Act (“APA”). Government Code § 11340 et seq.; *Grier v. Kizer* (1990) 219 Cal.App.3d 422 [28 Cal.Rptr. 244]. As such, SCO erred in imposing this heightened level of documentation, and the District, therefore, objects to SCO’s Draft Audit Report.

As noted above, the District is presently in the process of gathering information in response to the Draft Audit Report. Some of that information is described immediately below, and copies of a number of relevant documents have also been enclosed. In order to facilitate this process, the District hereby requests that SCO provide clarification as to what alternative evidence, if any, would be accepted by SCO in connection with this matter.

The District additionally responds to the Draft Audit Findings as follows:

Additional District Response to Finding 1

The District lacks sufficient information at this time to determine whether it agrees or disagrees with this Finding.

Additional District Response to Finding 2

The District disagrees with this Finding.

As noted above, the District’s review of this matter is ongoing, and is not yet complete. Nevertheless, the District has already identified a number of relevant records that SCO auditors apparently overlooked or failed to locate. These include:

1. Notification of truancy letters and/or individualized computer records confirming that notification of truancy letters were sent for 32 students in SCO’s audit sample. These should be credited to the District. A copy of these records is attached hereto as Exhibit “A.”

2. Approximately 400 notification of truancy letters for District high school students for the 2002-2003 school year. The quantity of these records far exceeds the number of such records that would be anticipated if the results of the SCO audit sample were accurate. Specifically, SCO appears to have credited only 1 notification of truancy letter out of 148 high school students sampled in 2002-2003. A copy of these records is attached hereto as Exhibit "B."

For these reasons, it is apparent that the audit sample results should not be credited at the present time, and that Finding 2, at present, is both inaccurate and incomplete.

As the District continues with its review of this matter, additional concerns with regard to the Draft Audit Report will likely be identified. Our preference is to address those concerns to SCO prior to issuance of any Final Audit Report.

Sincerely,



Socorro Barron
Senior Director of Pupil Support Services

**State Controller's Office
Division of Audits
Post Office Box 942850
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<http://www.sco.ca.gov>