



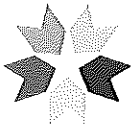
**TO:** Darryl LaGace, Chief Information and Technology Officer  
**FROM:** Stephen Carr, Director, Office of Internal Audit *MSC*  
**DATE:** May 25, 2012  
**RE:** Review of Instructional Minutes and Enrollment Reporting audit report

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An Audit titled the "Review Review of Instructional Minutes and Enrollment Reporting" was conducted for the 2011/2012 school year. The audit report contains information regarding the audit findings and recommendations. Enclosed are copies of the audit report and the response from the Attendance Department.

c: Members, Board of Education  
B. Kowba

email: Members, Audit Committee



## **Review of Instructional Minutes and Enrollment Reporting**

**February 21, 2012**

### **Introduction**

The San Diego Unified School District's (district) Office of Internal Audit performed a scheduled audit of instructional minutes and specific enrollment and attendance reporting by schools. The review began on January 18, 2011, and included a review of documents from the 2011/2012 school year. Contact was made with the district's Attendance Department, Pupil Accounting Department, and the administration of selected schools.

### **Background**

The California Education Code section 46201 provides for monetary incentives to school district's that meet instructional minutes minimums. District Administrative Procedure 4026 provides guidance for this process and district Administrative Circular 67 provides details for the completion of the annual instructional minutes schedule for each school. District Administrative Circular 67 states, "The California Department of Education requires an annual certification of each school's instructional minutes. Substantial financial penalties will be incurred by the district if a school fails to meet the minimum number of instructional minutes required by the state."

Schools complete the "Monthly Accumulated Daily Attendance Report" and the monthly "Gain/Loss" report of enrollment per district Administrative Procedure 6166. Processing of these reports is detailed in the Enrollment Procedures and Attendance Procedures provided by Pupil Accounting. These reports are completed in order to comply with the California Education Code section 46305 and 44809. The reports are processed monthly, signed, dated and forwarded to the Pupil Accounting Department.

### **Audit Scope and Objectives**

The scope of this review included the review of instructional minutes from the 2011/ 2012 school year and review of certain required monthly attendance and enrollment reporting. A random sample of twenty schools was selected for review. The specific objectives of this review were:

- To determine that instructional minutes for selected schools complied with California Education Code, district policy, and district procedures.

- To determine that required enrollment and attendance reporting by selected schools complied with California Education Code, district policy, and district procedures.

### Audit Findings Summary

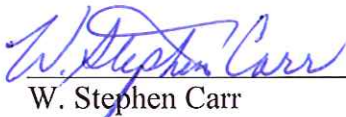
1. Four of twenty schools sampled did not submit a monthly "Gain/Loss Report" to Pupil Accounting in violation of district Administrative Procedure 6166.
2. Four of twenty schools sampled did not submit a "Monthly Accumulative Daily Attendance Report" to Pupil Accounting in violation of district Administrative Procedure 6166.

### Conclusion

Based on the audit scope and analysis performed by Internal Audit, approved instructional minutes for each sampled school were calculated correctly and met the requirements of the California Education Code and district Administrative Procedures.

Review of the monthly "Gain/Loss Reports" for the first four attendance months of the 2011/2012 school year revealed that four of the sampled schools did not submit a monthly "Gain/Loss Report" for one reporting month. One school submitted the monthly "Gain/Loss Report" late and two reports for one school were missing required signatures.

Review of the "Monthly Accumulative Daily Attendance Reports" for the first four attendance months of the 2011/2012 school year revealed that four of the sampled schools did not submit a "Monthly Accumulative Daily Attendance Report" for at least one reporting month. One school was missing two months of the "Monthly Accumulative Daily Attendance Reports" and three schools submitted the "Monthly Accumulative Daily Attendance Report" late.



W. Stephen Carr  
Director, Office of Internal Audit



G. Clark Simington, Jr.  
Operations Audit Manager

### Explanation of Findings

**1. Four of twenty schools sampled did not submit a monthly “Gain/Loss Report” to Pupil Accounting in violation of district Administrative Procedure 6166.**

Internal Audit randomly selected twenty schools for review of attendance and enrollment reporting. A review was conducted of the monthly “Gain/Loss Reports” submitted from these schools for the first four reporting months of the 2011/2012 school year. The review revealed that four of the twenty selected schools have not submitted a monthly “Gain/Loss Report” for a specific attendance month. In addition, one school submitted the monthly “Gain/Loss Report” late and two reports for one school were missing required signatures. The following chart details the review of the monthly “Gain Loss Reports”:

School	Gain/Loss Report			
	Attendance Month			
	1	2	3	4
0085 Dewey				Received Late
0161 Juarez			Signature Missing	Signature Missing
0237 Perry			Not Received	
0343 Innovation	Not Received			
0308 Marshall				Not Received
3637 Lincoln				Not Received

District Administrative Procedure 6166 and Pupil Accounting Enrollment Procedures require that each school prepare and submit a monthly “Gain/Loss Report.” At the end of each attendance month, schools balance their enrollment by running the “Gain/Loss Report.” The school principal and clerk sign, date, and copy the reports and submit the original to Pupil Accounting. Pupil Accounting verifies the reasonableness of the report and notifies schools when the “Gain/Loss Report.” has not been received. School Principals are responsible for submission of the monthly “Gain/Loss Report.”

#### **Recommendation**

Internal Audit recommends that Pupil Accounting notifies each principal and their area superintendent that the monthly “Gain/Loss Reports” are due and requires each principal to submit the missing reports and correct the reports that are missing signatures.

**2. Four of twenty schools sampled did not submit a “Monthly Accumulative Daily Attendance Report” to Pupil Accounting in violation of district Administrative Procedure 6166.**

Internal audit randomly selected twenty schools for review of attendance and enrollment reporting. A review was conducted of the “Monthly Accumulative Daily Attendance Reports” submitted from these schools for the first four reporting months of the 2011/2012 school year. The review revealed that four of the twenty selected schools have not submitted

a “Monthly Accumulative Daily Attendance Report” for a specific attendance month. In addition, one school was missing two months of the “Monthly Accumulative Daily Attendance Reports” and three schools submitted the “Monthly Accumulative Daily Attendance Report” late. The following chart details the review of the “Monthly Accumulative Daily Attendance Reports”:

School	Monthly Accumulative Daily Attendance Report			
	Attendance Month			
	1	2	3	4
0085 Dewey			Not Received	Received Late
0185 Perkins				Received Late
0219 Sandberg			Not Received	
0308 Marshall			Not Received	Not Received
0316 Montgomery				Received Late
3637 Lincoln				Not Received


District Administrative Procedure 6166 and Pupil Accounting Attendance Procedures require that each school prepare a “Monthly Accumulative Daily Attendance Report”. One week after the end of the attendance month, schools print, copy and submit the “Monthly Accumulative Daily Attendance Report” to Pupil Accounting. The principal and clerk sign and date the “Monthly Accumulative Daily Attendance Report” as certification of the school’s attendance percentage. Pupil Accounting notifies schools when the “Monthly Accumulative Daily Attendance Report” has not been received. School Principals are responsible for submission of the monthly “Monthly Accumulative Daily Attendance Report.”

**Recommendation**

Internal Audit recommends that Pupil Accounting notifies each principal and their area superintendent that the “Monthly Accumulative Daily Attendance Reports” are due and requires each principal to submit the missing reports.





**TO:** S. Carr, Director, Office of Internal Audit  
**FROM:** D. LaGace, Chief Information and Technology Officer   
**DATE:** May 24, 2012  
**RE:** REVIEW OF INSTRUCTIONAL MINUTES AND ENROLLMENT REPORTING  
AUDIT REPORT

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This memo is in response to the Internal Audit review of instructional minutes and enrollment reporting that was conducted beginning January 18, 2012. The report resulted in two findings concerning the enrollment reporting from various schools to the Pupil Accounting Department. Our responses to those findings are addressed separately below.

**1. Four of twenty schools sampled did not submit a monthly "Gain/Loss Report" to Pupil Accounting in violation of district Administrative Procedure 6166.**

Each school site is required to print a monthly Gain/Loss Report on the last Friday of the month as indicated on the Pupil Accounting Attendance Calendar. The report is to be signed by both the clerk and the principal. Internal Audit concluded that four schools were missing reports and one school had the clerk's signature missing. One school had submitted their Month 4 report late. The recommendation of Internal Audit was to contact each principal and their area superintendent to request they submit the missing reports and to correct missing signatures.

**Response:** All missing reports indicated in the audit have been received by Pupil Accounting. In addition, we have obtained all missing signatures. Pupil Accounting will follow the recommendation of Internal Audit by contacting the principal and their area superintendent of these schools to remind them of the requirement to submit these monthly reports on time with all required signatures.

**2. Four of twenty schools sampled did not submit a "Monthly Accumulative Daily Attendance Report" to Pupil Accounting in violation of district Administrative Procedure 6166.**

Each school site is required to print a Monthly Accumulative Daily Attendance Report one week after the Gain/Loss Report is run as indicated on the Pupil Accounting Attendance Calendar. The report is to be signed by both the clerk and the principal. Internal Audit concluded four schools were missing reports for a specific month, one school was missing reports for two months and three schools submitted late reports. The recommendation of Internal Audit was to contact each principal and their area superintendent to notify them to submit the missing reports and to correct missing signatures

**Response:** All missing reports have been received by Pupil Accounting. Pupil Accounting will follow the recommendation of Internal Audit by contacting the principal and their area superintendent of these schools to remind them of the requirement to submit these monthly reports on time with all required signatures.

**Additional Action Plan:** Pupil Accounting will conduct a review of its internal tracking system to date to ensure all enrollment reports have been submitted by all schools, not just those

randomly selected in the audit. Pupil Accounting will also stress the requirement of timely reports at the Back to School Conference for school site staff to be conducted in August 2012.