

Providing Educational Leadership, Resources and Services to  
Districts and Schools to Ensure Learning for All Students

## 2007/2008 AUDIT FINDING CORRECTIVE ACTION

<b>District:</b>	<b>Bogus Elementary School</b>		
<b>Reportable Condition:</b>	<b>Instructional Time / State Code 40000</b>		
<b>Condition:</b>	<b>40000 (2008-1)</b>	<b>Page No:</b>	<b>49</b>
<b>Condition:</b>			
The District's first through sixth grade classes did not meet the instructional minute requirement for the 2007/2008 year.			
The District was short by 880 minutes in each grade level listed above.			
The District is subject to an instructional time penalty for not offering the 58,080 minutes requirement for the first through sixth grades. The schedule below shows the amount of questioned costs the District is required to return to the California Department of Education.			
<u>1<sup>st</sup> – 6<sup>th</sup> Grade</u>			
Number of minutes short		880	
Divided by number of required minutes		58,080	
Total ADA per grade span		8.53	
Total penalty per ADA		0.02	
Multiplied by deficit base revenue limit per ADA (\$6,556.82)		131.14	
Total Penalty due to CDE		<u>\$1,118.59</u>	

### To be completed by District:

Describe specific corrective action used in resolving audit finding.

Bogus ESD will be filing a waiver for the missed 880 minutes as noted above. In addition Bogus Elementary School has changed it's calendar and bell schedule to reflect the required 58080 instructional minutes for grades 1—6. The Bogus School Board will be approving the waiver as well as the new calendar and bell schedule at our next board meeting which will be held February 10, 2009 @ 4:00 o'clock p.m.

Please see attached revised, proposed calendar and bell schedule.

\*Attach all pertinent documentation.

**No. of attachments for this finding:**

### SCOE Use Only:

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*Reviewed*

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*Approved*

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*Date*