

ALTA VISTA SCHOOL DISTRICT
 Schedule of Audit Findings and Questioned Costs
 Year Ended June 30, 2008



Finding: 08-04
 Code: 40000

Instructional Minutes

Criteria: Education Code Section 46201 establishes minimum required instructional minutes for all grade levels as the greater of what the district offered in 1982-1983 or those prescribed in paragraph (3).

Condition: For grades 4 and 5, the District did not satisfy the minimum 55,125 minutes. The District offered 54,850 which is 275 minutes short.

Context: The District changed its bell schedule on October 26, 2007 without someone making a calculation to determine if there were sufficient minutes of instruction.

Effect: The District provided instructional minutes that did not satisfy the requirements for grades 4 and 5.

Cause: District staff did not perform an instructional minutes calculation with the revised bell schedule, but rather assumed sufficient instructional minutes existed.

Recommendation: The District should compute instructional minutes for any bell schedule submitted for governing board approval to assure that instructional time requirements are in compliance. The District will be penalized under Education Code Section 46201(5)(d) as follows since it is a one school site district:

| | |
|---|---------------|
| Instructional minutes failed to offer | 275 |
| Required instructional minutes 2007-2008 | <u>55,125</u> |
| Percentage of instructional minutes failed to offer | .004989 |

| | | |
|--------------|---------------|-------|
| | <u>P2 ADA</u> | |
| Grade 4 | 47.64 | |
| Grade 5 | <u>35.36</u> | |
| ADA affected | | 83.00 |

2007-8 Base Revenue Limit \$5,519.15

Penalty \$ 2,285

Because the shortage is less than 900 minutes, I recommend the District apply for a waiver under Education Code Section 46206(a) and adjust as necessary its bell schedule in 2008-2009 to make up these 275 lost minutes for grades 4 and 5.

District Response: District has contacted July Penninger of CDE and has received a Waiver Application to complete regarding Instructional Minutes.