

TEHAMA COUNTY DEPARTMENT OF EDUCATION
FINDINGS & QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2011

2011-1 Code: 40000 State Compliance

The required public hearing and adoption of a board resolution on sufficiency of textbooks or instructional materials were not done before the end of the 8th week of school.

Specific Requirement: Education Code (E.C.) Section 60119(a)(1)(A) states, in part, that “The governing board shall hold a public hearing or hearings at which the governing board shall encourage participation...in the affairs of the school district...and shall make a determination, through a resolution, as to whether each pupil has sufficient textbooks or instructional materials....”

In addition, E.C. 60119(a)(1)(B) says, in part, that “The public hearing shall take place on or before the end of the eighth week from the first day pupils attend school for that year....”

E.C. 60422.3(c) reiterates that “This section does not relieve school districts of the obligation to hold a public hearing or hearings pursuant to subparagraphs (A) and (B) of paragraph (1) of subdivision (a) of Section 60119.”

In support of E.C. 60422.3(c) above, E.C. 60421(b) states, in part, that “For the purposes of this chapter, the term “school district” means a school district or county office of education....”

Condition: The Department did not hold a public hearing and adopt a resolution regarding the sufficiency of textbooks or instructional materials until June 2011. Therefore, the Department did not comply with E.C. Section 60119(a)(1)(A) which says that “The public hearing shall take place on or before the end of the 8th week”

Questioned Costs: \$6,306.00

Context: During our interim audit, at spring time, we asked for records of a public hearing and the relevant board resolution and discovered that the Department did not hold the required public hearing or adopt the pertinent resolution **before the end of the 8th week of school**. However, in June 2011, the Department did hold a public hearing and did adopt the required resolution. Furthermore, our records show that the Department complied with the applicable requirements at least three years previously, in 2007/08, 2008/09, and 2009/10.

Effect: The full amount, \$6,306.00, of Instructional Materials Funding Realignment Program allowance may be disallowed in accordance with the 2010/11 Audit Guide. The Department may be asked to return to the State the \$6,306.00 funding – unless the State grants a specific waiver.

Cause: Unknown.

Recommendation: The Department should seek a waiver of the before-the-end-of-the-8th-week public hearing requirement of E.C. 60119 by submitting Form SW-1, Specific Waiver Request, to the State, based on these grounds: (a) the public hearing and resolution were done, though delayed, (b) the prior omissions were purely inadvertent, and (c) the Department was in compliance in prior years.

Department Response: The Department has submitted a Specific Waiver Request to the State. The waiver request is reportedly scheduled for consideration on the March 2012 agenda of the State Board of Education. The Department ensured the required public hearing was held in a timely manner in the 2011/12 school year.