

**PLEASANTON UNIFIED SCHOOL DISTRICT
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2020**

FINDING #2019-003: STATE COMPLIANCE – INSTRUCTIONAL TIME

Criteria: Per Education Code 46201, A For each school district that received an apportionment pursuant to subdivision (a) of this section, as it read on January 1, 2013, and that reduces the amount of instructional time offered below the minimum amounts specified in subdivision (b), the Superintendent shall withhold from the school district's local control funding formula grant apportionment pursuant to Section 42238.02, as implemented by Section 42238.03, for the average daily attendance of each affected grade level, the sum of that apportionment multiplied by the percentage of the minimum offered minutes at that grade level that the school district failed to offer.

Condition: Auditor tested instructional time, noting that Amador Valley High School was scheduled for five minutes less than the required 64,800 minutes for the 2018-19 fiscal year.

Cause: Clerical error.

Perspective: Detailed testing of instructional time across all school sites.

Recurrence: We noted this finding was not a repeat finding from the 2017-18 audit.

Effect: Noncompliance with the criteria noted above.

Questioned Costs: Five (5) minutes of instructional time divided by the required 64,800 minutes results in a (0.00772%) reduction to Amador Valley High School ADA generated during 2018-19. The school was reported at 2,562.49 ADA as of P2, resulting in reduction of 0.19% ADA. At a base funding rate of \$9,269 per ADA, the questioned cost is approximately \$1,832.69.

Recommendation: We recommend that the District increase review procedures over scheduled instructional time to ensure that minutes deficits do not occur going forward.

Corrective Action Plan: A clerical error was made when calculating the instructional minutes at Amador High School. For the fiscal year that ends June 30, 2020 the instructional minutes have been verified by District staff that the District is in compliance. For further verification, the District will have the District Auditors certify that the calculations are correct before the start of the second semester.

Current Status: Implemented in current year.