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State: City schools owe \$14 million
The latest audit claims that district officials overcounted daily attendance.

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--Sacramento City Unified School District owes the state \$6.6 million for allegedly over-reporting average daily attendance figures and excused absences, according to a preliminary draft of an audit obtained by The Bee.

The state controller's office completed the preliminary audit, which examined the allocation of state funding based on reported attendance, in July. The final report will include a response from Sacramento City Unified, which was also found to owe \$7.4 million in categorical funding in a separate audit.

Categorical funds pay for Title I programs geared toward low-achieving students in poor schools. The money can be used to hire instructional aides, buy textbooks and stock computer labs, among other things.

The audit results, released Friday, said the funds were not used for their intended purpose, did not meet certain requirements and lacked adequate supporting documentation. City school officials denounced the audit and said they would appeal paying any part of it. Lisa Casalegno, a spokeswoman for State Controller Kathleen Connell, said she doesn't know when the final attendance audit will be released. In the meantime, the state controller's office will not comment on the audit while it is in progress because the findings could still change, she said.

District officials also denounced the attendance audit as erroneous and misguided.

"It was a drive-by audit," said Jim Sweeney, superintendent of the 52,000-student district. "It was based on a flawed methodology, and they made up rules as they went along. In spirit and intent, the whole idea is flawed and wrong."

The district will explore all legal options and vigorously contest the audit findings, said **Matt**

Jacobs, attorney for the district.

Sacramento City Unified is one of many districts in the state chosen for an attendance audit. The audits targeted the largest districts, plus others that state finance experts feel are at greatest risk for accounting irregularities.

Grant Joint Union High School District, West Contra Costa Unified, and the Napa County Office of Education were among others audited initially.

In late July, Los Angeles Unified School District was found to owe \$30 million in excess claims for excused absences.

The audits were requested by the state Department of Finance, which crafts the state budget, in 1999. They were prompted by a large and unexpected leap in attendance figures for the previous year that cost the state \$200 million in unanticipated expenses.

Auditors descended on certain schools to pore over teacher registers, absence notes, and financial books. Average daily attendance, or ADA, reflects the actual number of children who show up in class each day. ADA figures determine how much money individual schools and districts get.

In Sacramento City Unified, auditors reviewed attendance records at six elementary schools, two middle schools, two high schools, two continuation schools and two adult education schools, said Michele Dodge, the district's internal audit manager. The district has about 80 schools.

"How can you take what you find in a few schools and generalize about the entire district?" Sweeney asked.

Additionally, the state controller's office made excessive documentation demands, Jacobs said. The auditors determined that for an absence note to be deemed valid, it had to contain the absent student's name, the name of the person who wrote the note and their relationship to the student, the date of the note or district verification date, the date of the absence, the reason for the absence, and evidence that the absence had been verified with the student's parent or guardian.

Therefore, the auditors considered insufficient a note that read, "Please excuse Johnny on Tuesday, he was ill, signed Mrs. Smith," because it was lacking a date. "Tuesday" would be insufficient. If Johnny's last name was Jones, "Mrs. Smith" was assumed to be a non-parent, again deeming the note insufficient, Sweeney said.

He called the standard "excessively exacting, picky and unrealistic."

"When parents write notes, often they are scrawling them on whatever piece of paper they can find, and it doesn't have all the details," Dodge said.

Sweeney called the mandates "underground rules," created without reason or explanation.

"They're disallowing these absences for reasons not even codified in law," Dodge said. "They're going above and beyond what the law requires."

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