
INSTRUCTIONAL MINUTE CALCULATION (IAD-P003)
Sacramento City Unified School District

1.0 SCOPE:

- 1.1 This procedure describes the compilation and review of district-wide bell schedules to determine compliance with state requirements, to provide a cursory review of compliance with labor contract provisions, and to serve as a resource to site managers during schedule planning.

The online version of this procedure is official. Therefore, all printed versions of this document are unofficial copies.

2.0 RESPONSIBILITY:

- 2.1 Internal Audit Staff

3.0 APPROVAL AUTHORITY:

- 3.1 Internal Audit Manager

Signature

Approved signature on file

Date

4.0 DEFINITIONS:

- 4.1 Bell Schedules: School's schedule of instruction, including breaks and lunch period. Each school has a bell schedule to inform staff and students of each period's start and completion time throughout the school day
- 4.2 Attestation forms: Declaration approved by site administrator listing number of instructional days for the school year. Distinction is made for regular, shortened, and miscellaneous days to total the required number of days for the school year
- 4.3 School Attendance Calendar: School calendar for July through June listing all instructional and non-instructional days
- 4.4 Collective Bargaining Agreement (CBA): Negotiated agreement between the District and a particular group of employees represented by their respective Union
- 4.5 Working papers: Audit documentation used as evidence to support auditor's conclusions

5.0 PROCEDURE:

- 5.1 Review each site's bell schedule, calculate the annual instructional minutes offering, state legal requirements and significance of penalties for non-compliance
- 5.2 Communicate instructional minute issues to site administration for resolution
- 5.3 Communicate potential labor contract issues to Human Resource Services Department
- 5.4 Compile minutes for state reporting purposes

6.0 ASSOCIATED DOCUMENTS:

- 6.1 Bell schedules
- 6.2 Attestation forms
- 6.3 School Attendance Calendar
- 6.4 Developed audit program and associated working papers
- 6.5 California Education Code

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- 6.6 *Standards and Procedures for Audits of California K-12 Local Educational Agencies* (Education Audit Appeals Panel Audit Guide)
- 6.7 Collective Bargaining Agreement between Sacramento City Unified School District and Sacramento City Teacher's Association
- 6.8 Sacramento City Unified School District's Board Policies
- 6.9 Sacramento City Unified School District's Instructional Minutes & Bell Schedules General Guidelines

7.0 RECORD RETENTION TABLE:

<u>Identification</u>	<u>Storage</u>	<u>Retention</u>	<u>Disposition</u>	<u>Protection</u>
Bell Schedules, Attestation forms & Working Papers	Internal Audit Office	Four years	Discard as desired	Internal & public record

8.0 REVISION HISTORY:

<u>Date:</u>	<u>Rev.</u>	<u>Description of Revision:</u>
3/24/04	A	Initial Release
1/15/05	B	Revision of text for formatting compliance and approval authority change
3/19/08	C	Addition of Definitions and changes to Associated Documents, Identification, and Disposition. Correction to title.

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