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ATTENDANCE COMPLIANCE AUDITS (IAD-P001)  
Sacramento City Unified School District

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**1.0 SCOPE:**

- 1.1 This procedure describes the conduct of site attendance compliance audits for Sacramento City Unified School District.

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

\_\_\_\_\_  
Date

Approved signature on file

**4.0 DEFINITIONS:**

- 4.1 Average Daily Attendance (ADA)
- 4.2 Working papers: Audit documentation used as evidence to support auditor's conclusions

**5.0 PROCEDURE:**

- 5.1 Test attendance and related programs and resources according to the State's Education Audit Appeals Panel Audit Guide, professional judgment, perceived executive risk, and/or prior year audit findings.

**6.0 ASSOCIATED DOCUMENTS:**

- 6.1 *Standards and Procedures for Audits of California K-12 Local Educational Agencies* (Education Audit Appeals Panel Audit Guide)
- 6.2 Developed audit program and associated working papers
- 6.3 Sacramento City Unified School District's Board Policies
- 6.4 California Education Code

**7.0 RECORD RETENTION TABLE:**

<u>Identification</u>	<u>Storage</u>	<u>Retention</u>	<u>Disposition</u>	<u>Protection</u>
ADA Audit 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
1/14/05	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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