1.0 SCOPE:

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

2.0 RESPONSIBILITY:

2.1 Internal Audit Staff

3.0 APPROVAL AUTHORITY:

3.1 Internal Audit Manager

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:

<table>
<thead>
<tr>
<th>Identification</th>
<th>Storage</th>
<th>Retention</th>
<th>Disposition</th>
<th>Protection</th>
</tr>
</thead>
<tbody>
<tr>
<td>ADA Audit working papers</td>
<td>Internal Audit Office</td>
<td>Four years</td>
<td>Discard as desired</td>
<td>Internal &amp; public record</td>
</tr>
</tbody>
</table>

8.0 REVISION HISTORY:

<table>
<thead>
<tr>
<th>Date</th>
<th>Rev.</th>
<th>Description of Revision</th>
</tr>
</thead>
<tbody>
<tr>
<td>3/24/04</td>
<td>A</td>
<td>Initial Release</td>
</tr>
<tr>
<td>1/14/05</td>
<td>B</td>
<td>Revision of text for formatting compliance and approval authority change</td>
</tr>
<tr>
<td>3/19/08</td>
<td>C</td>
<td>Addition of Definitions and changes to Associated Documents, Identification, and Disposition. Correction to title.</td>
</tr>
</tbody>
</table>

***End of procedure***