

LOS ANGELES UNIFIED SCHOOL DISTRICT

Audit Report

ANNUAL PARENT NOTIFICATION PROGRAM

July 1, 1997, through June 30, 2000



STEVE WESTLY
California State Controller

November 2003



STEVE WESTLY
California State Controller

November 21, 2003

Roy Romer, Superintendent
Los Angeles Unified School District
333 South Beaudry Avenue, 24th Floor
Los Angeles, CA 90017

Dear Mr. Romer:

The State Controller's Office (SCO) has completed an audit of the claims filed by the Los Angeles Unified School District for costs of the legislatively mandated Annual Parent Notification Program for the period of July 1, 1997, through June 30, 2000.

The district claimed and was paid \$2,011,222 for the mandated program. Our audit disclosed that \$690,349 is allowable and \$1,320,873 is unallowable. The unallowable costs occurred because the district was unable to support the number of annual parent notifications/applications claimed. The amount paid in excess of allowable costs claimed, totaling \$1,320,873, should be returned to the State.

The SCO has established an informal audit review process to resolve a dispute of facts. The auditee should submit, in writing, a request for a review and all information pertinent to the disputed issues within 60 days after receiving the final report. The request and supporting documentation should be submitted to: Richard J. Chivaro, Chief Counsel, State Controller's Office, Post Office Box 942850, Sacramento, CA 94250-0001.

If you have any questions, please contact Jim L. Spano, Chief, Compliance Audits Bureau, at (916) 323-5849.

Sincerely,

Original Signed By:

WALTER BARNES
Chief Deputy Controller, Finance

WB:jj

cc: (See page 2)

cc: Kenneth C. Gotsch
Chief Financial Officer
Los Angeles Unified School District
Richard Knott, Controller
Los Angeles Unified School District
John Conshafter
Internal Compliance Auditor
MCS/Educational Services
Darline P. Robles, Ph.D.
County Superintendent of Schools
Los Angeles County Office of Education
Scott Hannan, Director
School Fiscal Services Division
California Department of Education
Arlene Matsuura, Educational Consultant
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California Department of Education
Jeannie Oropeza, Program Budget Manager
Education Systems Unit
Department of Finance
Charles Pillsbury
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Department of Finance

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Audit Report

Summary

The State Controller's Office (SCO) has completed an audit of the claims filed by the Los Angeles Unified School District, for costs of the legislatively mandated Annual Parent Notification Program for the period of July 1, 1997, through June 30, 2000. The last day of fieldwork was April 22, 2003.

The district claimed and was paid \$2,011,222 for the mandated program. The audit disclosed that \$690,349 is allowable and \$1,320,873 is unallowable. The unallowable costs occurred because the district was unable to support the number of annual parent notifications/applications claimed. The amount paid in excess of allowable costs claimed, totaling \$1,320,873, should be returned to the State.

Background

Parameters and Guidelines for the Annual Parent Notification Program, adopted by the Commission on State Mandates (CSM) on January 27, 2000, represents a consolidation of claims for the following seven statements of decisions for: (1) CSM 4445, Interdistrict Transfer Requests: Parent's Employment (*Education Code* Section 48980(e) only); (2) CSM 4453, Notification to Parents: Pupil Attendance Alternatives; (3) CSM 4461 Annual Parent Notification; (4) CSM 4462 Schoolsite Discipline Rule (*Education Code* Section 35291 only); (5) CSM 4474 Pupil Suspensions, Parent Classroom Visits (policy notification portion only); (6) CSM 4448 Alternative Schools Annual Notification; and (7) CSM 97-TC-24, Annual Parent Notification: Staff Development.

Parameters and Guidelines for the Annual Parent Notification Program, adopted by the CSM on May 24, 2002, added the following statements of decision: (1) CSM 99-TC-09 Annual Parent Notification: 1998 and 1999 Statutes; and (2) CSM 00-TC-12, Annual Parent Notification: 2000 Statutes.

Parameters and Guidelines requires a district to provide students, parents, and guardians with the following relating to their rights and responsibilities:

- Notice of the availability of district rules pertaining to student discipline (effective July 1, 1993, pursuant to *Education Code* Section 35291).
- A copy of the governing board's policy authorizing teachers to provide that the parent or guardian of a pupil who has been suspended by a teacher attended a portion of a school day in his or her child's or ward's classroom (effective July 1, 1993, pursuant to *Education Code* Section 48900.1).
- An annual written notice of the schedule of minimum days and pupil-free staff development days (effective July 1, 1997, pursuant to *Education Code* Section 48980(c)).

- Notice that a pupil will be required to pass a high school examination as a condition of graduation (effective July 1, 1999, pursuant to *Education Code* Section 48980(e)).
- Notice of the availability of employment-based school attendance options pursuant to *Education Code* Section 48204(f) (from July 1, 1992, through June 30, 1998, pursuant to *Education Code* Section 48980(g)).
- Changes to the district's written policy on sexual harassment established pursuant to *Education Code* Section 212.6, as it relates to pupils (effective July 1, 1993, pursuant to *Education Code* Section 48980(h)).
- A copy of the school district's written policy regarding pupil access to the Internet and on-line sites (effective July 1, 1998, pursuant to *Education Code* Section 48980(i)).
- All current statutory attendance options and local attendance options available in the school district (effective January 1, 1994, pursuant to *Education Code* Section 48980(j)).
- Notice that no pupil may have his or her grade reduced or lose academic credit of any excused absences if the pupil makes up any missed assignments or tests and include the full text of *Education Code* Section 48205 (effective July 1, 1999, pursuant to *Education Code* Section 48980(l)).
- Notice of the availability of state funds to cover the costs of advanced placement examination fees pursuant to *Education Code* Section 52244 (effective July 1, 2000, pursuant to *Education Code* Section 48980(m)).
- Notice that a prospectus of school curriculum is available for review at the pupil's school, upon request (effective July 1, 1999, pursuant to *Education Code* Section 49063(k)).
- A copy of a prescribed written notice on the alternative schools program (effective July 1, 1994, pursuant to *Education Code* Section 58501)).

Parameters and Guidelines allows school districts and county offices of education to be reimbursed for the following activities under a uniform cost allowance:

- Reviewing and modifying the content of both the parent notification and the alternative attendance application in order to incorporate changes required by state law;
- Having the notification and application approved by the governing board;
- Printing and distributing in a cost effective manner to each pupil's parent or guardian a copy of the notification and alternative attendance application;

- Including in the parent notification the district's policy concerning required parent classroom visits following a pupil's classroom suspension;
- Including in the parent notification the notice on the alternative schools program prescribed in *Education Code* Section 58501;
- Making available the alternative schools law at the principal's office, county superintendent of schools' office, and district administrative office for anyone who requests information; and
- Annually posting the alternative schools program notice in at least two places at each school site for the entire month of March.

The CSM ruled in various instances that the legislation imposed a state mandate upon school districts and county offices of education reimbursable under *Government Code* Section 17561.

Parameters and Guidelines establishes the state mandate and defines criteria for reimbursement. In compliance with *Government Code* Section 17558, the SCO issues claiming instructions for each mandate requiring state reimbursement to assist school districts and local agencies in claiming reimbursable costs.

Objective, Scope, and Methodology

The audit objective was to determine whether costs claimed are increased costs incurred as a result of the legislatively mandated Annual Parent Notification Program for the period of July 1, 1997, through June 30, 2000.

The auditor performed the following procedures:

- Reviewed the costs claimed to determine if they were increased costs resulting from the mandated program;
- Traced the costs claimed to the supporting documentation to determine whether the costs were properly supported;
- Confirmed that the costs claimed were not funded by another source; and
- Reviewed the costs claimed to determine that the costs were not unreasonable and/or excessive.

The SCO conducted the audit in accordance with *Government Auditing Standards*, issued by the Comptroller General of the United States. The SCO did not audit the district's financial statements. The scope was limited to planning and performing audit procedures necessary to obtain reasonable assurance concerning the allowability of expenditures claimed for reimbursement. Accordingly, transactions were examined, on a test basis, to determine whether the amounts claimed for reimbursement were supported.

Review of the district's management controls was limited to gaining an understanding of the transaction flow and claim preparation process as necessary to develop appropriate auditing procedures.

Conclusion

The audit disclosed instances of noncompliance with the requirements outlined above. These instances are shown on the Summary of Program Costs (Schedule 1) and described in the Findings and Recommendations section of this report.

For the audit period, Los Angeles Unified School District claimed and was paid \$2,011,222 for costs of the legislatively mandated Annual Parent Notification Program. The audit disclosed that \$690,349 is allowable and \$1,320,873 is unallowable.

For fiscal year (FY) 1997-98, the district was paid \$587,851 by the State. The audit disclosed that none of the costs is allowable; therefore, \$587,851 should be returned to the State.

For FY 1998-99, the district was paid \$699,336 by the State. The audit disclosed that none of the costs is allowable; therefore, \$699,336 should be returned to the State.

For FY 1999-2000, the district was paid \$724,035 by the State. The audit disclosed that \$690,349 is allowable. The amount paid in excess of allowable costs claimed, totaling \$33,686, should be returned to the State.

Views of Responsible Officials

The SCO issued a draft report on June 10, 2003. Joseph P. Zeronian, then the chief financial officer of the Los Angeles Unified School District, responded by letter dated July 15, 2003, disagreeing with the audit results. The Appendix includes the district's response regarding the statute of limitations and the SCO's respective comments. The district's response is included in this final report as the Attachment.

Restricted Use

This report is solely for the information and use of the Los Angeles Unified School District, the Los Angeles County Office of Education, the California Department of Education, the California Department of Finance, and the SCO; it is not intended to be and should not be used by anyone other than these specified parties. This restriction is not intended to limit distribution of this report, which is a matter of public record.

Original Signed By:

JEFFREY V. BROWNFIELD
Chief, Division of Audits

**Schedule 1—
Summary of Program Costs
July 1, 1997, through June 30, 2000**

Cost Elements	Actual Costs Claimed	Allowable per Audit	Audit Adjustments	Reference ¹
<u>July 1, 1997, through June 30, 1998</u>				
Number of notifications/applications distributed	748,473	—	(748,473)	Finding 1
Multiplied by the number of claimable pages	<u>14</u>	<u>14</u>	<u>14</u>	
Subtotals	10,478,622	—	(10,478,622)	
Multiplied by the uniform cost allowance	<u>\$ 0.0561</u>	<u>\$ 0.0561</u>	<u>\$ 0.0561</u>	
Total costs	<u>\$ 587,851</u>	—	<u>\$ (587,851)</u>	
Less amount paid by the State		<u>(587,851)</u>		
Allowable costs claimed in excess of (less than) amount paid		<u>\$ (587,851)</u>		
<u>July 1, 1998, through June 30, 1999</u>				
Number of notifications/applications distributed	765,473	—	(765,473)	Finding 1
Multiplied by the number of claimable pages	<u>16</u>	<u>16</u>	<u>16</u>	
Subtotals	12,247,568	—	(12,247,568)	
Multiplied by the uniform cost allowance	<u>\$ 0.0571</u>	<u>\$ 0.0571</u>	<u>\$ 0.0571</u>	
Total costs	<u>\$ 699,336</u>	—	<u>\$ (699,336)</u>	
Less amount paid by the State		<u>(699,336)</u>		
Allowable costs claimed in excess of (less than) amount paid		<u>\$ (699,336)</u>		
<u>July 1, 1999, through June 30, 2000</u>				
Number of notifications/applications distributed	757,993	722,727	(35,266)	Finding 1
Multiplied by the number of claimable pages	<u>16</u>	<u>16</u>	<u>16</u>	
Subtotals	12,127,888	11,563,632	(564,256)	
Multiplied by the uniform cost allowance	<u>\$ 0.0597</u>	<u>\$ 0.0597</u>	<u>\$ 0.0597</u>	Finding 2
Total costs	<u>\$ 724,035</u>	690,349	<u>\$ (33,686)</u>	
Less amount paid by the State		<u>(724,035)</u>		
Allowable costs claimed in excess of (less than) amount paid		<u>\$ (33,686)</u>		
<u>Summary: July 1, 1997, through June 30, 2000</u>				
Total costs	<u>\$ 2,011,222</u>	\$ 690,349	<u>\$ (1,320,873)</u>	
Less amount paid by the State		<u>(2,011,222)</u>		
Allowable costs claimed in excess of (less than) amount paid		<u>\$ (1,320,873)</u>		

¹ See the Findings and Recommendations section.

Findings and Recommendations

FINDING 1— Unsupported number of annual parent notifications/ applications claimed

The district supported 722,727 of the 757,993 annual parent notification/application pages claimed in FY 1999-2000, but was unable to support any of the 748,473 pages claimed in FY 1997-98 and the 765,473 pages claimed in FY 1998-99.

For FY 1999-2000, the district provided evidence that it produced a *Parent-Student Handbook*, containing all of the required notification/application items identified in the *Parameters and Guidelines* (see Background section of this report). A copy of the handbook was provided to the auditors. The first page of the handbook included a transmittal letter signed by the superintendent. Furthermore, the district provided documentation from the district's purchasing services coordinator that identified the number of copies made available for distribution.

For FY 1999-2000, the district determined claimed costs by multiplying the number of handbooks distributed to school sites (757,993) by the number of claimable notification/application pages contained in the handbook (16) by the uniform cost allowance (\$0.0597). The district should have used the number of handbooks distributed to the parents and guardians, totaling 722,727, rather than the number of handbooks distributed to school sites, totaling 757,993, an overstatement of 35,266.

For FY 1997-98 and FY 1998-99, the district provided no evidence that it produced a *Parent-Student Handbook*. Consequently, the auditors were unable to determine whether the required notification/application elements identified in the *Parameters and Guidelines* were included. Therefore, the number of annual parent notifications/applications claimed of 748,473 in FY 1997-98 and 765,473 in FY 1998-99 are unsupported and, consequently, unallowable. The district determined claimed costs by multiplying the total actual enrollment by the number of claimable notification/application pages contained in the handbook by the uniform cost allowance. However, the district claimed an additional 10% above the actual enrollment without any explanation or authority.

Parameters and Guidelines, Section IV, Reimbursable Activities, states that for determining the number of annual parent notifications/applications distributed, the district must use the number of notifications/applications distributed to parents and guardians, the actual district enrollment at the time of distribution, or the district's average daily attendance (ADA) as the multiplier.

Parameters and Guidelines, Section VI, Supporting Data, Uniform Allowance Reimbursement, states, "Agency must retain documentation which indicates the total number of notifications/applications distributed (actual enrollment, or ADA) as well as a sample copy of the material distributed."

Parameters and Guidelines, Section VI, Supporting Data, states, “For auditing purposes, all costs claimed must be traceable to source documents and/or worksheets to show evidence of the validity of claimed costs. . . .”

Recommendation

The district should implement policies and procedures to ensure that all costs claimed are supported and that the requirements prescribed in the *Parameters and Guidelines* are met.

District’s Response

Fiscal Year 1999-2000- the District disagrees with the State Controllers Office (SCO) finding. The District cannot determine, nor has the SCO explained, where it derived its enrollment figure. The district can support and explain its figure. This distribution figure of 757,993 was based on the number of documented Annual Parent Notifications packets that were distributed from July 1, 1999 to December 21, 1999 from the District’s warehouse to all school sites. It is reasonable to assume that the sites distributed these packets to parents. In addition, the District can, in-lieu of claiming actual copies distributed, claim enrollment or ADA per the parameters and guidelines. LAUSD’s enrollment as reported to the California Department of Education through the CBEDS report for 1999/00 documents total enrollment as 710,007, not 653,934 as cited in the State Controller’s audit report. At a minimum the District should be approved for 710,007 copies. (See table 1.0 below.)

Table 1.0 - Los Angeles Unified School District —
Enrollment in Public Schools for the year 1999-00

<i>Grade</i>	<i>Enrollment</i>
<i>K</i>	<i>59,524</i>
<i>Grade 1</i>	<i>64,127</i>
<i>Grade 2</i>	<i>63,865</i>
<i>Grade 3</i>	<i>62,665</i>
<i>Grade 4</i>	<i>60,486</i>
<i>Grade 5</i>	<i>54,668</i>
<i>Grade 6</i>	<i>50,750</i>
<i>Grade 7</i>	<i>48,049</i>
<i>Grade 8</i>	<i>46,238</i>
<i>Ungr. Elem.</i>	<i>19,805</i>
<i>Grade 9</i>	<i>58,834</i>
<i>Grade 10</i>	<i>46,971</i>
<i>Grade 11</i>	<i>36,825</i>
<i>Grade 12</i>	<i>28,369</i>
<i>Ungr. Sec.</i>	<i>8,833</i>
<i>Total Enrollment</i>	<i>710,007</i>

Taken from the California Department of Education,
Education Demographics Unit (CBEDS Report)

. . . Since the issue of this draft report, a copy of the 1998/1999 Annual Parent Notification handbook (Student Rights and Responsibility) has

been located. It is being requested by the District that this handbook be reviewed and included in the final report.

It is also requested that the figure used by the SCO of 653,934 handbooks used for distribution be reviewed by the District prior to the final report. The District, at the exit meeting held on April 22, 2003, requested that this figure be reviewed for accuracy by SCO prior to any report being issued.

SCO's Comment

The finding and recommendation has been revised based on the additional information provided by the district for FY 1999-2000. The finding as it relates to the remainder of the audit period remains unchanged.

During fieldwork, the district was unable to provide the ADA data for FY 1999-2000. Aurora Costalles, the district's principal accountant, suggested that the Average Daily Enrollment (ADE) data be used for our calculation. The ADE data (totaling 653,934) was provided by the principal accountant from the district's records. At the April 22, 2003, exit conference, the auditors were not requested to verify the accuracy of the ADE. In addition, the auditors were not informed that the information presented by the district was budgetary data. After the issuance of the draft report, the district informed the SCO that the data previously provided was budgetary information and as such did not reflect the actual ADE.

After the issuance of the draft report, the district provided enrollment data as reported to the California Department of Education (CDE). The auditors also obtained the district's FY 1999-2000 Single Audit Report, which disclosed that the enrollment for FY 1999-2000 was 722,727; not 710,007 as reported to CDE.

In lieu of the actual number of notifications, *Parameters and Guidelines* allows a district to substitute the actual district enrollment or the district's ADA as the multiplier to compute the number of *Parent-Student Handbooks*. Therefore, the auditors used the district's audited enrollment volume of 722,727 to compute the number of *Parent-Student Handbooks*. The overstatement as presented in the draft report was reduced to 35,266 (757,993 claimed less 722,727 per the Single Audit Report).

FY 1997-98 and FY 1998-99 claims were determined to be unallowable because the district did not provide evidence that it produced the *Parent-Student Handbook*. After the issuance of the draft report, the district provided the auditors with a copy of the 1998-99 *Student Rights and Responsibilities* booklet, which is not the *Parent-Student Handbook*. The *Student Rights and Responsibilities* booklet is addressed to the student and does not contain all of the items identified in the *Parameters and Guidelines* that must be included when the district notifies students, parents, and guardians of their rights and responsibilities (five items in FY 1997-98 and six items in FY 1998-99). The booklet addresses only

two of the items: discussion of statutory attendance options and local attendance options available in the school area (*Education Code* Section 48980(j)) and the district's sexual harassment policy (*Education Code* Section 48980(h)).

**FINDING 2—
Overstated
uniform cost
allowance**

The district overstated the uniform cost allowance for FY 1999-2000. *Parameters and Guidelines* allows the district to claim a uniform cost allowance of \$0.0597, provided it complied with all six of the identified activities. The district was unable to provide documentation showing that it complied with the first element that requires the governing board's approval on changes to the notification/application elements contained in the *Parent-Student Handbook*. Consequently, a portion of the uniform cost allowance claimed should have been reduced. The adjustment did not appear significant; therefore, no adjustment was made to the uniform cost allowance during this fiscal year.

Parameters and Guidelines, Section IV, Reimbursable Activities, allows a district to claim a uniform cost allowance for the six activities identified in the mandate. It further states that if a school district is not in full compliance with a given mandate (activity), it is not eligible to claim reimbursement for that mandate (activity). The uniform cost allowance was calculated based on the district satisfying all six activities. The first activity states that the district is, "To annually review *Education Code* section 48980, subdivisions (a), (b), (c), (e), (g), (h), (i), (j), (l), and (m), *Education Code* section 49063, subdivision (k), and the sections referenced therein, for any change to scope and content; prepare or modify the annual parent notification and attendance application as necessary; and to have those changes approved by the governing board."

Recommendation

The district should implement policies and procedures to ensure that annual changes to the *Parent-Student Handbook* are approved by the district's governing board. If the governing board does not approve the handbook, and the district claims costs using a uniform cost allowance, the district should recalculate the rate and deduct the portion relating to the governing board approval process.

District's Response

LAUSD disagrees with this finding even though there was no financial adjustment made to the claim. Although the *Parameters and Guidelines* have a component titled Annual Review and Update, which includes the cost of annual Board approval of the Annual Parent Notification Packet, the *Education Code* does not support this activity. *Education Code* section 48980, 48980.1, 35291 or 58501, which are the source of the Annual Parent Notification I and II program guidelines, do not contain a requirement for annual Board review and approval of changes to the Annual Parent Notification packet. Furthermore, this Board action would be redundant as the packet is a consolidation of various District policies that have already been board approved. Board

approval occurs when the policy is finalized, not as part of an annual compilation.

SCO's Comment

The finding and recommendation remain unchanged.

Parameters and Guidelines allows a district to seek reimbursement under a uniform cost allowance method, provided it has complied with all six of the identified activities. The first element requires the governing board's approval on changes to the notification/application elements contained in the *Parent-Student Handbook*. The district argues that the "Board action would be redundant, as the packet is a consolidation of various District policies that have already been board approved." However, the district did not provide documentation that would substantiate the governing board's approval on changes to notification/application elements that may have been previously approved.

Appendix— District's Response and SCO's Comment on Statute of Limitations

District's Response

The Annual Parent Notifications claim audits for 1997/1998 and 1998/1999 were conducted outside the scope of the State Controller's audit authority. Only the *Annual Parent Notifications II (APN II)* Program audits for 1997/1998 through 1999/2000 and *Annual Parent Notification* claim for 1999/2000 are within the State Controller's Office audit statute of limitations period as specified in Government Code Section 17558.5(a). The State Controller's audit of APN II claims began with an entrance conference held on January 21, 2003 at the district. Government Code Section 17558.5(a) in effect in January 2003 allows the SCO to audit a claim no later than two years after the end of the calendar year in which the reimbursement claim was filed or last amended. The Annual Parent Notification claims for 1997/1998 and 1998/1999 were filed in January 2000 making calendar year 2000 the calendar year filed. The two years following the calendar year filed were 2001 and 2002. Therefore, any audit of the district's Annual Parent Notification claims for 1997/98 and 1998/1999 needed to be completed by December 31, 2002. The SCO had not completed, done any field work nor even held an entrance conference for the 1997/1998 and 1998/1999 Annual Parent Notification audits prior to the close of the audit period, therefore Annual Parent Notification adjustments for 1997/1998 and 1998/1999 are not valid nor enforceable.

SCO's Comment

The SCO contacted the district on December 17, 2002, intending to initiate the audit of FY 1997-98 and FY 1998-99 during December 2002. At the district's request, the fieldwork phase of the audit was to commence with an entrance conference on January 21, 2003. The district subsequently postponed that meeting until January 27, 2003. *Government Code* Section 17558.5(a), in effect during the audit period, allows the SCO to initiate, rather than require completion of, an audit no later than two years after the end of the calendar year in which the claim is filed or last amended.

**Attachment—
District’s Response to
Draft Audit Report**

Los Angeles Unified School District

Accounting and Disbursements Division

ROY ROMER
Superintendent of Schools

TIMOTHY B. BURESH
Chief Operating Officer

KENNETH C. GOTSCH
Chief Financial Officer
July 15, 2003

YOSHIKO FONG
Controller

Jim L. Spano, Chief
Compliance Audit Bureau
State Controller's Office
Division of Audits
Post Office Box 942850
Sacramento, California 94250-5874

Re: Response to Draft Audit Report (Annual Parent Notification II (APN II) Program FY 1997-2000)

Dear Mr. Spano:

We have received the draft report of your audit on claims filed by the Los Angeles Unified School District (District) relating to the mandated Annual Parent Notification II program for the period of July 1, 1997 through June 30, 2000.

General Information for Annual Parent Notification

Audit Statute of Limitations- State Controller's Office (SCO) audited 1997-98 and 1998-99 Claims outside its Authority

The Annual Parent Notifications claim audits for 1997/1998 and 1998/1999 were conducted outside the scope of the State Controller's audit authority. Only the *Annual Parent Notifications II (APN II)* Program audits for 1997/1998 through 1999/2000 and *Annual Parent Notification* claim for 1999/2000 are within the State Controller's Office audit statute of limitations period as specified in Government Code Section 17558.5(a). The State Controller's audit of APN II claims began with an entrance conference held on January 21, 2003 at the district. Government Code Section 17558.5(a) in effect in January 2003 allows the SCO to audit a claim no later than two years after the end of the calendar year in which the reimbursement claim was filed or last amended. The Annual Parent Notification claims for 1997/1998 and 1998/1999 were filed in January 2000 making calendar year 2000 the calendar year filed. The two years following the calendar year filed were 2001 and 2002. Therefore, any audit of the district's Annual Parent Notification claims for 1997/98 and 1998/1999 needed to be completed by December 31, 2002. The SCO had not completed, done any field work nor even held an entrance conference for the 1997/1998 and 1998/1999 Annual Parent Notification audits prior to the close of the audit period, therefore Annual Parent Notification adjustments for 1997/1998 and 1998/1999 are not valid nor enforceable.

The Specific Language of the Versions of the Education Code sections referenced above are as follows:

Language Effective September 30, 2002 (AB 2834, Migden, Ch.11128/02)

17558.5. (a) A reimbursement claim for actual costs filed by a local agency or school district pursuant to this chapter is subject to the initiation of an audit by the Controller no later than three years after the date that the actual reimbursement claim is filed or last amended, whichever is later. However, if no funds are appropriated or no payment is made to a claimant for the program for the fiscal year for which the claim is filed, the time for the Controller to initiate an audit shall commence to run from the date of initial payment of the claim.

Language in Effect at time of Start of Audit for APN II (January 21, 2003):

17558.5. (a) A reimbursement claim for actual costs filed by a local agency or school district pursuant to this chapter is subject to audit by the Controller no later than two years after the end of the calendar year in which the reimbursement claim is filed or last amended. However, if no funds are appropriated for the program for the fiscal year for which the claim is made, the time for the Controller to initiate an audit shall commence to run from the date of initial payment of the claim.

Audit Findings

The audit report shows a disallowance of \$1,386,584 out of a total claim of \$2,011,222. This disallowance is based on two audit findings.

Finding 1 - Unsupported number of annual parent notifications/applications claimed.

Fiscal Year 1999-2000- the District disagrees with the State Controllers Office (SCO) finding. The District cannot determine, nor has the SCO explained, where it derived its enrollment figure. The district can support and explain its figure. This distribution figure of 757,993 was based on the number of documented Annual Parent Notifications packets that were distributed from July 1, 1999 to December 21, 1999 from the District's warehouse to all school sites. It is reasonable to assume that the sites distributed these packets to parents. In addition, the District can, in-lieu of claiming actual copies distributed, claim enrollment or ADA per the parameters and guidelines. LAUSD's enrollment as reported to the California Department of Education through the CBEDS report for 1999/00 documents total enrollment as 710,007, not 653,934 as cited in the State Controller's audit report. At a minimum the District should be approved for 710,007 copies. (See table 1.0 below.)

Table 1.0 - Los Angeles Unified School District – Enrollment in Public Schools for the year 1999-00

Grade	Enrollment
K	59,524
Grade 1	64,127
Grade 2	63,865
Grade 3	62,665
Grade 4	60,486
Grade 5	54,668
Grade 6	50,750
Grade 7	48,047
Grade 8	46,238
Ungr. Elem.	19,805
Grade 9	58,834
Grade 10	46,971
Grade 11	36,825
Grade 12	28,369
Ungr. Sec.	8,833
Total Enrollment	710,007

Taken from the California Department of Education, Educational Demographics Unit (CBEDS Report)

Finding 2 – Overstated uniform cost allowance.

LAUSD disagrees with this finding even though there was no financial adjustment made to the claim. Although the Parameters and Guidelines have a component titled Annual Review and Update, which includes the cost of annual Board approval of the Annual Parent Notification Packet, the Education Code does not support this activity. Education Code section 48980, 48980.1, 35291 or 58501, which are the source of the Annual Parent Notification I and II program guidelines, do not contain a requirement for annual Board review and approval of changes to the Annual Parent Notification packet. Furthermore, this Board action would be redundant as the packet is a consolidation of various District policies that have already been board approved. Board approval occurs when the policy is finalized, not as part of an annual compilation.

Request for review

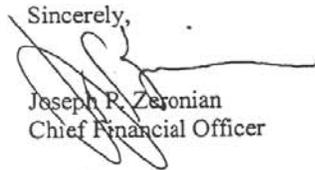
Since the issue of this draft report, a copy of the 1998/1999 Annual Parent Notification handbook (Student Rights and Responsibility) has been located. It is being requested by the District that this handbook be reviewed and included in the final report.

It is also requested that the figure used by the SCO of 653,934 handbooks used for distribution be reviewed by the District prior to the final report. The District, at the exit meeting held on April 22, 2003, requested that this figure be reviewed for accuracy by SCO prior to any report being issued.

For both years, 1997-98 and 1998-99, it is requested that only the APN II elements of the mandate be included. APN I does not meet the audit time period, as discussed on page 1 of this response.

We appreciate your giving us the opportunity to respond to this draft audit report. If you need any additional information, please call Yoshi Fong, Controller, at (213) 241-7889, or Eileen Okazaki, Director of Accounting, at (213) 241-3188.

Sincerely,

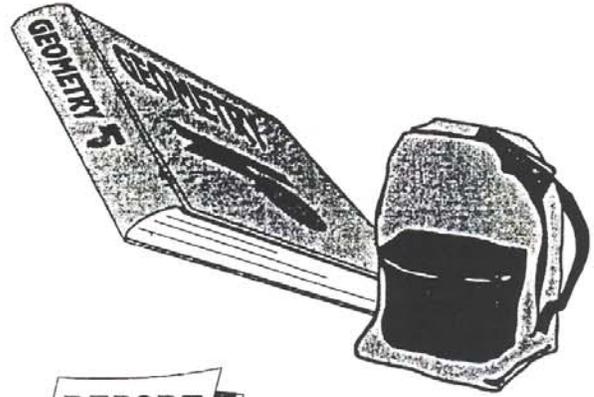


Joseph R. Zeronian
Chief Financial Officer

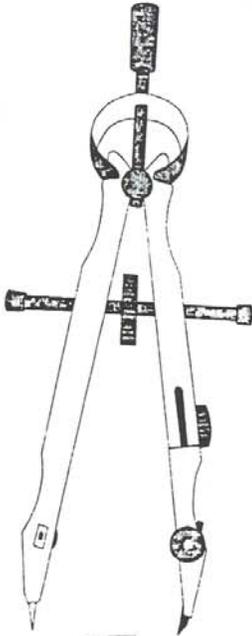
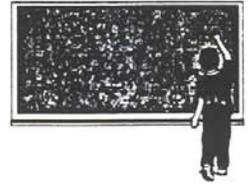
Attachment

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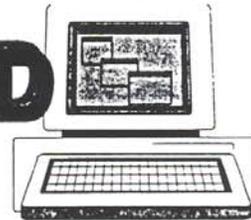
Kenneth Gotsch
Yoshiko Fong
Eileen Okazaki
Ken Furuya
Aurora Costales
Chris Prasad, SCO
John Conshafter, MCSI



STUDENT



RIGHTS AND



RESPONSIBILITIES



LOS ANGELES UNIFIED SCHOOL DISTRICT

Dear Students:

Our highest priority in the Los Angeles Unified School District is providing you with a quality education and raising your achievement level. In order to do that, we have to make sure that our school campuses are safe and have a good "climate" for learning. This requires that we have laws and guidelines which ensure respect and dignity for all. It is important, however, that you know and be assured that even with guidelines and rules, your personal rights and responsibilities do not end at the school campus entrance.

This booklet has been prepared so that you will be aware of your fundamental rights and responsibilities as they apply to public education and your attendance at a public school. It is a resource for you, your parents and school staff. Please read it carefully and keep it for future reference.

Sincerely,

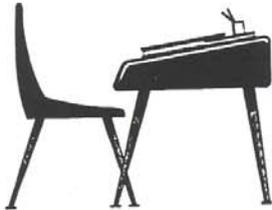


Ruben Zacarias
Superintendent of Schools

Revised September, 1998; Office of School Operations

FUNDAMENTAL RIGHTS AND RESPONSIBILITIES

Students, whether they are on or off campus, possess certain fundamental rights. However, students must be responsible in exercising those rights.



RIGHT TO A PUBLIC EDUCATION

All students between the ages of five and seventeen, inclusive, have the right to a free public education. Students with disabilities who receive special education services according to a written Individualized Education Program (IEP) may remain in school through age twenty-one.

In addition to the school of residence, students have the option of attending other school sites by being accepted into programs such as Open Enrollment, Permits with Transportation (PWT), and magnet schools. Alternative educational programs such as adult schools, continuation schools and classes, opportunity schools, employment preparation centers and independent study programs, may be offered in lieu of regular programs of instruction.

Responsibility for the selection of educational programs other than those in regular schools rests with the student's parents, the student, and the District. Enrollment in any alternative program is subject to space availability and compliance with admission requirements.

COMPULSORY EDUCATION

Students who are between the ages of six and fifteen, inclusive, are required to be in school full time. Students ages sixteen and seventeen may be allowed to attend school part-time through continuation education programs. Parents are required by law to send their children to school as stipulated above. Failure to comply with these requirements may lead to a referral to a School Attendance Review Board (SARB), the District Attorney's Office, and/or the Juvenile Court. When necessary, legal action can be taken against the parent or the student, depending on who is responsible for failing to comply. Los Angeles City and County have a loitering/truancy ordinance. It prohibits any person under the age of eighteen and subject to compulsory school attendance from loitering in or upon the public streets, highways, roads, alleys, parks, playgrounds, or other public grounds between the hours of 8:30 a.m. and 1:30 p.m. on

days when school is in session. Students who violate this ordinance will receive a citation, have to appear in court, and may receive a \$250 fine.

STUDENT DISCIPLINE

All students should be able to attend schools that are safe, secure, and peaceful. It is the duty and responsibility of all students to attend school punctually; conform to the school's rules and regulations; obey teachers' and school officials' reasonable directions; be kind, courteous, and respectful to schoolmates and school personnel; and refrain from any use of profane or vulgar language.



STUDENT MISCONDUCT

The following student behaviors are prohibited by law:

Causing, attempting to cause, or threatening to cause physical injury to another person; possessing, selling, or furnishing firearms, imitation firearms, knives, explosives, or other dangerous objects; possessing, using, selling, or furnishing a controlled

substance; committing or attempting to commit an act of robbery or extortion; engaging in an obscene act or habitual profanity or vulgarity; engaging in harassment, sexual harassment, or intimidation; threatening, attempting to cause, or causing an act of hate violence; causing damage to school or private property; stealing or receiving stolen property; possessing, selling, offering, or arranging to sell drug paraphernalia; selling or furnishing a substitute substance represented as a controlled substance; possessing or using tobacco; and disrupting school activities or defying the valid authority of school personnel.

The District does not tolerate any hate crimes or bias-motivated incidents. These are acts or expressions of hostility against a person or his or her property because of race, sexual orientation, gender, disability, ethnicity, or religion. Anyone involved in these activities will be disciplined.

The Education Code (Section 48901.5) prohibits students from possessing any "electronic signaling device" (any type of paging device) on campus, while attending school activities, or while under the supervision of school employees.

Engaging in any of the above acts while on school grounds, while going to or coming from school, during the lunch

period (whether on or off campus), or during or while going to or coming from a school-sponsored activity could result in suspension from school and/or expulsion from the District.

ZERO-TOLERANCE POLICY



Zero-tolerance acts are acts committed by students for which principals are required to make an expulsion recommendation. Currently, these acts are: (1) possession of firearms; (2) brandishing a knife; (3) sale of a controlled substance; and (4) sexual assault or battery.

The District also has a zero-tolerance policy on tobacco, alcohol and other drugs. The use, possession, or sale of these items is not allowed on any school district property or at school-sponsored activity locations. Violations of this policy will result in school or legal action.

POLICY ON GUN POSSESSION

Any student found to have been in possession of a gun, including, but not limited to, firearms, imitation firearms, BB guns, and stun guns, may be subject to arrest as well as

expulsion from all District programs. Also, students who store guns in areas such as, but not limited to, lockers, purses, backpacks, or automobiles will be deemed to have been in possession of said gun.

SUSPENSION FROM SCHOOL

The principal has the authority to suspend a student from school whenever the student engages in any of the above acts of misconduct. Suspension from school must be preceded by an informal conference at which time the student is informed of the reasons for suspension and is given an opportunity to respond. The school must notify the student's parent of the suspension and must schedule a parent conference. A suspension from school may not exceed five consecutive school days, and a student may not be suspended for more than twenty days per school year. Suspensions should not be imposed for truancy, and suspensions "pending a parent conference" are prohibited by law.

Parents are responsible for responding without delay to any request from the principal or teacher to attend a suspension or suspension-related conference. However, no penalty may be imposed on the student for failure of the parent to attend.

SUSPENSION FROM CLASS

Teachers may suspend students from class whenever any of the above acts are committed. A classroom suspension may be for no longer than the remainder of the day on which the incident occurred and the day following. Upon suspending a student from a class, the teacher must notify the parent and schedule an appointment. Under certain conditions the teacher may require that the parent visit the classroom to observe. The teacher may also require the student to complete assignments missed during the period of suspension.

OPPORTUNITY TRANSFERS

There are two purposes for which Opportunity Transfers may be issued:

(1) To promote the positive social and/or academic adjustment of a particular student; and (2) to promote school safety for all students. It is the District's philosophy that, to the extent possible, student discipline is imposed at the school of attendance and that each school should assume responsibility for all its students. Therefore, except for acts for which the principal might otherwise choose to recommend expulsion, opportunity transfers should not be the immediate response to student misconduct. In general, an opportunity

transfer in lieu of a disciplinary action should be issued only after other progressive, in-school interventions have proven unsuccessful.

STUDENT EXPULSION

A principal has the authority to recommend a student's expulsion when it is determined that there is evidence that a student has committed any of the acts listed under the Student Misconduct section and the act is related to a school activity. When a principal decides to recommend expulsion, the case is forwarded to a District committee which will independently consider all evidence provided to it by the school, the student, and the student's parents. If this committee determines that the facts support the principal's recommendation to expel, it will forward the case to the Board of Education with a recommendation to expel; only the Board has the authority to expel a student. If expulsion is imposed by the District's Board, the student has the right to appeal the expulsion, within thirty days from the date the Board took action to expel, before the County Board of Education.

The length of expulsion is usually for the balance of the semester plus an additional semester, after which the student has the right to apply for readmission.

STUDENT APPEAL RIGHTS

In such matters as suspension from school, opportunity transfers, student expulsions, and denied permit applications, students have the right to appeal. It is the responsibility of the school-site administration to inform students fully of the particulars of the appeal procedures, including to whom the appeal is made, timelines, and sequence.

LAW ENFORCEMENT

Although LAUSD has its own police department with officers assigned to some schools, other law enforcement officers may enter school grounds and arrest or question a student. Parental consent is not required for a student to be arrested, questioned, or removed from a school. The parent or guardian, however, shall be informed immediately of any such action.

"DRUG BUY" PROGRAM

The LAUSD cooperates with local police agencies in preventing the sale of drugs on school campuses. Undercover officers work periodically at all high schools. Their identities are usually not made known to anyone on campus until the undercover operation is completed.

CORPORAL PUNISHMENT

Corporal punishment is prohibited at all times.

DRESS CODES

Students may generally wear clothing of their choice as long as it does not substantially disrupt the instructional program or pose a threat to students or staff. Schools may adopt a policy that includes the wearing of a uniform or may prohibit gang-related apparel; however, any uniform policy should make provision for assistance to economically disadvantaged students and provision for those who choose not to comply with the policy. No pupil shall be academically penalized or discriminated against because of the parent's decision.

EDUCATIONAL OPPORTUNITIES AND RESPONSIBILITIES

ATTENDANCE AND MARKS

Academic achievement and course credit can be affected by a student's attendance. Frequent tardies and/or absences often result in missed class work, quizzes, and tests, which, if not made up, may negatively affect the mark received.

HIGH SCHOOL PROFICIENCY EXAM

Students who are 16 years of age or who have completed the tenth grade may take the California High School Proficiency Examination. Upon successfully passing this test, the state will issue a certificate that may be used, in certain cases, instead of a diploma. However, it is not the same as a diploma, and students are encouraged to seek counseling regarding the limitations of this certificate.



HIGH SCHOOL DIPLOMAS

To grant a high school diploma, the District requires that students complete 220 credits, including all graduation requirements, and demonstrate competency on the District administered standardized test, or by passing the individual competency tests for reading (SHARP), math (TOPICS), language (WRITE objective), and writing (WRITE essay).

COMPETENCY STANDARDS

By law, the District must establish minimum

competency standards in reading, language, mathematics, and written composition as criteria for high school graduation.

Student progress toward meeting these standards is assessed in Grades 4 and 7. Those who have not met the competency standards by Grade 9 will have opportunities to pass the individual competency tests in Grades 10 - 12.

INDEPENDENT STUDY

Students enrolled in Grades K-12 may participate in independent study, as appropriate, as an alternative to a regular classroom program of instruction. Part-time independent study may be offered by any school to students already enrolled in on-campus classes at the school. Additional information may be obtained from your counselor at school.

MARRIED STUDENTS

Students can neither be exempted nor excluded from school by reason of marital status. Under compulsory education law, a married person under the age of eighteen must attend a public or private day school unless otherwise exempted by law. (See section on compulsory education.)

SCIENCE CLASSES

Students who have a moral objection to participation in science laboratory instruction in which animals are used may be excused and provided with alternative activities. You have the right to refrain from the harmful or destructive use of animals. Your parent or guardian must send a note requesting that you receive a different assignment.

MEDICAL REFERRAL

Students may obtain information about and/or treatment for venereal disease, pregnancy and birth control without parental or guardian consent. School officials are authorized, but not required, to excuse a student from school for the above purposes. Absence for such purposes need not be verified by the parent or guardian and may be verified instead by a school official. The school may, but need not, report to a parent or guardian the student's absence for such reasons. Upon a specific request for information by the parent or guardian, however, the school may not be able to keep the information confidential.

ADMINISTRATION OF MEDICATION

The Education Code provides that any pupil who is required to take prescribed medication during the regular school day, may be assisted by the school nurse or other designated school personnel if a written statement from the physician



and the parent or guardian is received.

Students may not carry or use medication on campus without written consent. Self-administration of medications may be permissible by special arrangement with the school administrator and nurse.

OTHER HEALTH INFORMATION

A student returning to school following a serious or prolonged illness, injury or hospitalization or with sutures, casts, crutches, brace(s), or a wheelchair must have a physician's written permission to attend school and must comply with any safety procedures required by the school administration and Health Services personnel.

An excuse (less than ten weeks) from a physical education class may be granted to a student who is unable to participate in his or her regular class due to illness or injury. A parent's written request for an excuse will be accepted for up to five days; thereafter, a written request is needed from the student's health care provider.

A current District Emergency Information card must be on file at the school so that parents/guardians can be

notified promptly in case of accident or illness.

Blood donation drives in cooperation with the Red Cross may be held at senior high schools. The written consent of the parent/guardian is not required for students seventeen years or older to participate.

SECTION 504 OF THE REHABILITATION ACT OF 1973



Section 504 refers to a federal law which prohibits any form of discrimination against individuals with disabilities. Section 504 requires that students with disabilities be provided a free and appropriate public education.

A Section 504 Plan may be developed for students with disabilities who do not need or require special education services but who may need accommodations which can be provided through the general education program.

SPECIAL EDUCATION

Students with identified physical, emotional, learning, or developmental disabilities may receive special education services according to their

written Individualized Education Program (IEP). Students with disabilities have the right to placement in the least restrictive environment and the same variety of programs available to the nondisabled.

TITLE IX—
PROTECTION FROM
SEXUAL HARASSMENT
AND GENDER
DISCRIMINATION

A federal law, Title IX, prohibits anyone at your school from discriminating against you on the basis of gender. Boys and girls must be treated the same in all areas, including:

- the classes they can take
- the way they are treated in the classroom
- the kind of counseling they are given
- the extracurricular activities in which they can participate
- the honors, special awards, scholarships and graduation activities in which they can participate

In addition, Title IX protects students from sexual harassment. This means that no student, teacher, administrator, or other employee can make unwelcome sexual advances, speak in a sexual manner to, or request sexual favors from you at school or at a school-sponsored event. If you believe that your rights under Title IX are being violated, you can do something about it. **IT'S YOUR RIGHT!**

Informal Resolution Process

1. Make notes . . . keep a record . . . of the person, dates, and examples of the kinds of things said or done to which you object.
2. Seek support and advice from the Title IX complaint manager (at secondary schools), or a counselor, teacher, or someone else in authority with whom you feel comfortable.
3. Consider your options in dealing with the situation. You may want to speak directly with the person who is infringing on your rights. Or you may write a letter to the offending person to explain what effect his or her behavior



has on you and what you would like the person to stop doing or saying. Or you may ask a third party to help clear up the situation.

4. Don't forget your family. You may think you can resolve your problem on your own, but remember your parent or guardian may be able to step in and help.
5. If the situation cannot be resolved by using any of the above informal methods, the formal Title IX complaint procedure is the next step. No one is permitted to intimidate or harass you for asking to use this procedure.

Formal Resolution Process

First Step — Within six months from the time of the incident a written complaint must be submitted to the school principal. The principal will try to resolve the complaint by conducting an impartial investigation. The principal will provide you with a written decision regarding your complaint. If there is evidence that the complaint is valid, the principal must try to correct the situation. If the action taken resolves the complaint, the matter will be considered closed.

Second Step — If you are dissatisfied with the principal's decision, you may appeal by writing to the District Title IX Coordinator. This written appeal must be sent to the address below within fifteen days of receiving the principal's decision. The District Title IX Coordinator will review the matter, and, if necessary, arrange to meet with you and any other persons who might help resolve the complaint. After that, the District Title IX Coordinator will provide you with a written decision and the reason for coming to that decision. This decision is final.

Whether you try to resolve your grievance informally or formally, you can be assured that confidentiality of the facts will be observed to the maximum extent possible. You can also be assured that the District will not tolerate retaliation against anyone who files a complaint or anyone who participates in the

complaint investigation process. You do not have to be afraid of filing a complaint or trying to correct a situation. You have the right to take action!

District Title IX Coordinator:
Deanne Neiman, Director,
Educational Equity
Compliance, 450 N. Grand
Ave., Room H-235, Los
Angeles, CA 90012 (213)
229-5900.

Civil Law Remedies

According to the California Education Code, persons who have filed a complaint with an education institution are advised that civil law remedies, including but not limited to, injunctions, restraining orders, or other orders may also be available to them. Any person with a Title IX complaint also has the option of contacting and requesting assistance from the Office of Civil Rights,



U.S. Department of Education,
50 United Nations Plaza, San
Francisco, California 94102
(415) 437-7700.

PREGNANT AND PARENTING STUDENTS

Pregnant and parenting students have the same rights to an education as other students and the same

obligation to attend school. Under Title IX, they may not be legally excluded from their regular school programs due to pregnancy, pregnancy recovery, or marital or parenting status. This includes honors and magnet programs, alternative/options programs, special education, and nonpublic school placements. The District does, however, provide two optional specialized school programs for pregnant students, Grades 7-12, at the seven campuses of McAlister and Riley high schools.

Students may be excused from school to obtain medical care, including care related to pregnancy. Absences due to receiving medical care or on the advice of a medical practitioner are excused absences if a doctor's note is provided. An advocate for pregnant and parenting students, including teen fathers, is available at all secondary school sites. Advocates help students to succeed in school and find needed school and community services. If students feel that they have been treated unfairly due to pregnancy or parenting status, they may talk with the Principal or the Advocate at their school or contact the Pregnant and Parenting Teen Programs Office or the Education Equity Compliance Office.

FREE SPEECH

STUDENT EXPRESSION

Education Code Section 48907 states, "Students of the

public schools shall have the right to exercise freedom of speech and of the press including, but not limited to, . . . distribution of printed materials or petitions, the wearing of buttons, badges, and other insignia . . . except that expression shall be



prohibited which is obscene, libelous, or slanderous. Also prohibited shall be material which so incites students as to create a clear and present danger of the commission of unlawful acts on school premises or the violation of lawful school regulations, or the substantial disruption of the orderly operation of the school."

Materials which express or advocate, ethnic, sexual orientation, or religious prejudices are prohibited. Materials must be distributed in accordance with the approved time, place, and manner requirements.

The right of free expression extends to the authors of official student publications. Faculty journalism advisers are responsible for supervision of the production of the student staff and maintenance of professional standards of English and journalism.

Students shall be allowed to distribute petitions, circulars, leaflets, newspapers, and other printed matter subject to certain prohibitions and limitations of time, place, and manner.

PARTICIPATION IN PATRIOTIC CEREMONIES

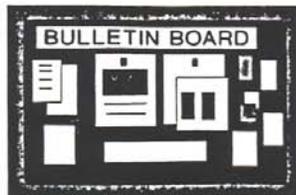
Students are not required to participate in any patriotic ceremony. However, a student may not use his or her personal or political view or rights under the law to interfere with the rights of other students who may wish to engage in patriotic activities.

RELIGION

The First Amendment to the U. S. Constitution mandates separation of church and state and guarantees each person freedom of religion. The District must be neutral in matters of religion and may not assist or abridge rights of religion.

BULLETIN BOARD

School administrators should provide reasonable bulletin board space for posting student announcements.



STUDENT ORGANIZATIONS

Student body organizations are established in schools in accordance with Board of Education rules and policies. In most schools, this organization is known as "Student Council" or "Leadership." Each of these organizations must have a constitution, describing its purpose, structure, and procedures. Student Councils approve student body budgets and expenditures in compliance with Student Body Finance Section regulations. They also conduct activities on behalf of students in cooperation with teachers and administrators. Student leaders frequently represent the student body on school site decision making councils and other committees.

HOLIDAY PROGRAMS

Programs may not be religious in nature but may observe the cultural influence of religions insofar as is educationally justifiable. Students may be excused without bias.

STUDENT MEMBER OF THE BOARD OF EDUCATION

Two student representatives attend and participate in Board of Education meetings. Student members of the Board are selected annually by student body presidents at the Student Athletic Leadership Conference usually held in late September or early October. High school students

are selected by athletic conferences, and pairs of students rotate assignments to attend three consecutive Board meetings throughout the year. Board meeting agendas include an opportunity for student board members to express student concerns to the Board of Education.

HIGH SCHOOL STUDENT BODY PRESIDENTS' MEETINGS

High school student body presidents meet monthly to discuss matters of mutual interest and to review various policies which are presented to them. They also meet with the Chief of the LAPD and other city officials.

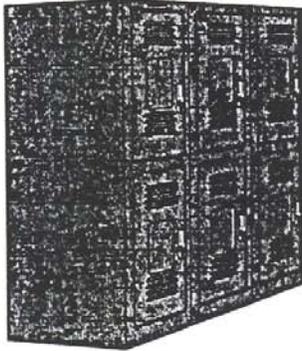
SCHOOL CLUBS

School-sponsored clubs offer students opportunities to become involved with others, to extend their learning, to give service to others and to their school, to develop cultural awareness, and to pursue special interests. School clubs shall not be associated with or sponsored by any political or religious organization or any organization which denies membership on the basis of race, color, creed, gender, sexual orientation, or political belief.

SEARCHES AND SEIZURES

School authorities may conduct when they believe there is reasonable cause to do

so. A search by a school official must be within the school official's duties and the search must be reasonable in terms of the facts and circumstances of the case. Lockers are the property of the school and may be searched



by administrators when deemed appropriate. School staff members conduct daily random metal detector searches of students and lockers to find weapons.

FEDERAL EQUAL ACCESS ACT

Secondary schools must allow access to voluntary student-initiated meetings regardless of the nature or content of such meetings so long as the meetings are otherwise lawful, do not threaten the safety or welfare of students or staff, and do not disrupt the educational program.

FEES, DEPOSITS, AND CHARGES

School districts are not allowed to charge fees, require deposits, or make other charges for instruction at elementary and secondary

schools. Parents are liable for willful damage and for loss of District property by students. Schools may not refuse to send transcripts to the new schools of any students who owe debts at the time of transfer.

INFORMATION DISCLOSURE BY SCHOOLS

Generally, the release of education records, other than directory information, requires the written consent of a parent, guardian, or a 18-year-old student.

ACCESS TO RECORDS

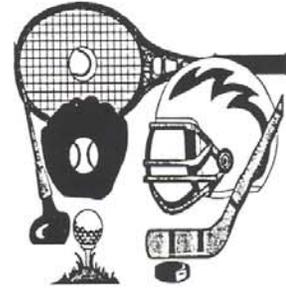
A record must be kept of all individuals, agencies, or organizations (other than parents or adult students) who have requested or obtained access to a student's education records.

Parents have the right to inspect and review the content of pupil records pertaining to their children and to obtain accurate copies of such records, upon payment of a reasonable charge if they can afford it.

A parent or adult pupil may challenge the content of a pupil's record and request its correction or removal. If the request is denied, the parent or adult pupil has the right to appeal the local school administrator's decision to a higher level.

ELIGIBILITY FOR EXTRACURRICULAR ACTIVITIES

Students in Grades 4-12 must maintain a "C" average (2.0 grade-point averages) as a



condition of participation in extracurricular or cocurricular activities.

Students lose or regain eligibility on the basis of marks on ten-week and semester report cards or their equivalent in multi track year round schools. Summer school or intersession marks can be used to raise grade-point averages.



Mission Statement:
"The teachers, administrators, and staff of the Los Angeles Unified School District believe in the equal worth and dignity of all students and are committed to educate all students to their maximum potential."

**State Controller's Office
Division of Audits
Post Office Box 942850
Sacramento, California 94250-5874**

<http://www.sco.ca.gov>