

SAN DIEGO UNIFIED SCHOOL DISTRICT

Audit Report

NOTIFICATION TO TEACHERS: PUPILS SUBJECT TO SUSPENSION OR EXPULSION PROGRAM

Chapter 1306, Statutes of 1989, and
Chapter 1257, Statutes of 1993

July 1, 2001, through June 30, 2003



STEVE WESTLY
California State Controller

June 2005



STEVE WESTLY
California State Controller

June 30, 2005

Alan D. Bersin
Superintendent of Public Instruction
San Diego Unified School District
4100 Normal Street
San Diego, CA 92103-2682

Dear Mr. Bersin:

The State Controller's Office audited the costs claimed by the San Diego Unified School District for the legislatively mandated Notification to Teachers: Pupils Subject to Suspension or Expulsion Program (Chapter 1306, Statutes of 1989, and Chapter 1257, Statutes of 1993) for the period of July 1, 2001, through June 30, 2003.

The district claimed \$820,909 for the mandated program. Our audit disclosed that \$461,378 is allowable and \$359,531 is unallowable. The unallowable costs occurred because the district claimed unallowable salary, benefit, and related indirect costs. The State paid the district \$178,217. The State will pay allowable costs claimed that exceed the amount paid, totaling \$283,161, contingent upon available appropriations.

If you disagree with the audit finding, you may file an Incorrect Reduction Claim (IRC) with the Commission on State Mandates (COSM). The IRC must be filed within three years following the date that we notify you of a claim reduction. You may obtain IRC information at COSM's Web site at www.csm.ca.gov (Guidebook link), and obtain IRC forms by telephone at (916) 323-3562 or by e-mail at csminfo@csm.ca.gov.

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

Sincerely,

Original Signed By:

VINCENT P. BROWN
Chief Operating Officer

VPB:JVB/ams

cc: (See page 2)

cc: Scott Patterson,
 Chief Financial Officer
 San Diego Unified School District
Arthur M. Palkowitz, Manager
 Office of Resource Development
 Financial Division
 San Diego Unified School District
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Audit Report

Summary

The State Controller's Office (SCO) audited the costs claimed by the San Diego Unified School District for the legislatively mandated Notification to Teachers: Pupils Subject to Suspension or Expulsion Program (Chapter 1306, Statutes of 1989, and Chapter 1257, Statutes of 1993) for the period of July 1, 2001, through June 30, 2003. The last day of fieldwork was March 29, 2005.

The district claimed \$820,909 for the mandated program. Our audit disclosed that \$461,378 is allowable and \$359,531 is unallowable. The unallowable costs occurred because the district claimed unallowable salary, benefit, and related indirect costs. The State paid the district \$178,217. The State will pay allowable costs claimed that exceed the amount paid, totaling \$283,161, contingent upon available appropriations.

Background

Chapter 1306, Statutes of 1989, and Chapter 1257, Statutes of 1993 added and amended *Education Code* Section 49079. The law requires that school districts identify to their teachers those students who have engaged in, or are reasonably suspected to have engaged in, any of the acts specified in *Education Code* Sections 48900 (excluding subdivision (h)), 48900.2, 48900.3, 48900.4, and 48900.7. The notification is to be based on any written records the district maintains or receives from a law enforcement agency. No district is liable for failure to comply if the district makes a good faith effort to notify the teacher. Districts were to commence notifications in the 1990-91 school year, using data from the previous year. By fiscal year (FY) 1992-93, districts were to include three years of prior data in their teacher notifications.

On January 19, 1995, the Commission on State Mandates (COSM) determined that the legislation imposed a state mandate reimbursable under *Government Code* Section 17561.

Parameters and Guidelines establishes the state mandate and defines reimbursement criteria. COSM adopted *Parameters and Guidelines* on July 20, 1995. In compliance with *Government Code* Section 17558, the SCO issues claiming instructions for mandated programs, to assist local agencies and school districts in claiming reimbursable costs.

Objective, Scope, and Methodology

We conducted the audit to determine whether costs claimed represent increased costs resulting from the Notification to Teachers: Pupils Subject to Suspension or Expulsion Program for the period of July 1, 2001, through June 30, 2003.

Our audit scope included, but was not limited to, determining whether costs claimed were supported by appropriate source documents, not funded by another source, and not unreasonable and/or excessive.

We conducted the audit according to *Government Auditing Standards*, issued by the Comptroller General of the United States, and under the authority of *Government Code* Section 17558.5. We did not audit the district's financial statements. We limited our audit scope to planning and performing audit procedures necessary to obtain reasonable assurance that costs claimed were allowable for reimbursement. Accordingly, we examined transactions, on a test basis, to determine whether the costs claimed were supported.

We limited our review of the district's internal controls to gaining an understanding of the transaction flow and claim preparation process as necessary to develop appropriate auditing procedures.

We asked the district's representative to submit a written representation letter regarding the district's accounting procedures, financial records, and mandated cost claiming procedures as recommended by *Government Auditing Standards*. However, the district did not submit a representation letter.

Conclusion

Our audit disclosed an instance of noncompliance with the requirements outlined above. This instance is described in the accompanying Summary of Program Costs (Schedule 1) and in the Finding and Recommendation section of this report.

For the audit period, the San Diego Unified School District claimed \$820,909 for Notification to Teachers: Pupils Subject to Suspension or Expulsion Program costs. Our audit disclosed that \$461,378 is allowable and \$359,531 is unallowable.

For FY 2001-02, the State paid the district \$178,217. Our audit disclosed that \$239,433 is allowable. The State will pay allowable costs claimed that exceed the amount paid, totaling \$61,216, contingent upon available appropriations.

For FY 2002-03, the State made no payment to the district. Our audit disclosed that \$221,945 is allowable, which the State will pay contingent upon available appropriations.

Views of Responsible Official

We issued a draft audit report on May 6, 2005. Art M. Palkowitz, Manager, Office of Resource Development, responded by letter dated May 31, 2005 (Attachment), disagreeing with the audit results. This final audit report includes the district's response.

Restricted Use

This report is solely for the information and use of the San Diego Unified School District, the San Diego 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, 2001, through June 30, 2003**

<u>Cost Elements</u>	<u>Actual Costs Claimed</u>	<u>Allowable per Audit</u>	<u>Audit Adjustment</u> ¹
<u>July 1, 2001, through June 30, 2002</u>			
Salaries and benefits	\$ 393,857	\$ 232,144	\$ (161,713)
Indirect costs	<u>12,367</u>	<u>7,289</u>	<u>(5,078)</u>
Total program costs	<u>\$ 406,224</u>	239,433	<u>\$ (166,791)</u>
Less amount paid by the State		<u>(178,217)</u>	
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 61,216</u>	
<u>July 1, 2002, through June 30, 2003</u>			
Salaries and benefits	\$ 405,362	\$ 216,955	\$ (188,407)
Indirect costs	<u>9,323</u>	<u>4,990</u>	<u>(4,333)</u>
Total program costs	<u>\$ 414,685</u>	221,945	<u>\$ (192,740)</u>
Less amount paid by the State		<u>—</u>	
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 221,945</u>	
<u>Summary: July 1, 2001, through June 30, 2003</u>			
Salaries and benefits	\$ 799,219	\$ 449,099	\$ (350,120)
Indirect costs	<u>21,690</u>	<u>12,279</u>	<u>(9,411)</u>
Total program costs	<u>\$ 820,909</u>	461,378	<u>\$ (359,531)</u>
Less amount paid by the State		<u>(178,217)</u>	
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 283,161</u>	

¹ See the Finding and Recommendation section.

Finding and Recommendation

FINDING— Unallowable salary, benefit, and related indirect costs

The district claimed unallowable salary and benefit costs totaling \$350,120 for the audit period. The district claimed employee time that was not supported by actual time records and costs for one employee who was funded by restricted funds.

The district claimed \$344,758 in unallowable salary and benefit costs for school-site employees. Various school-site employees submitted time logs that identified actual time spent on mandate-related activities. The district used these time logs to generate a time study and to calculate the average time spent for each reimbursable activity. The district used the average times calculated to claim costs for school-site employees who did not submit actual time logs. However, the district’s time studies and additional costs claimed are unallowable for the following reasons.

1. The district’s methodology was inconsistent between fiscal years. For fiscal year (FY) 2001-02, the district calculated average times based on time logs completed by employees in certain positions, rather than on all employees who performed each mandated activity. For the activity of identifying students, the district used only time reported by principals and vice principals to calculate an average time. For the activities of information maintenance and notifying teachers, the district used only time reported by school clerks, school secretaries, and similar positions to calculate average times.

For each mandated activity in FY 2002-03, the district calculated average times based on all employees who submitted time logs. However, the district excluded four school sites that submitted time logs and excluded the “max school” from each calculation. The “max school” was the school that reported the highest number of hours for each activity (but not the highest hours per student).

2. The district’s methodologies for both fiscal years do not constitute valid statistical analyses. The projections are based on employees who submitted time logs rather than on randomly selected employees. In calculating average times for each mandated activity, the district provided no documentation that shows the employees used were representative of the population.
3. The time logs employees did submit indicate that time studies are not appropriate for these activities because time reported per student varied significantly. For employees whom the district used to calculate average times, the actual time reported ranged as follows.

	Fiscal Year			
	2001-02		2002-03	
	Shortest time reported per student	Longest time reported per student	Shortest time reported per student	Longest time reported per student
Identifying students	1 minute	18 hours	1 minute	299 minutes
Information maintenance	1 minute	144 minutes	1 minute	191 minutes
Notifying teachers	1 minute	64 minutes	1 minute	125 minutes

4. The district's procedures do not lend themselves to time studies performed at the district level. A district representative advised us that there is no district procedure that specifies which employees will identify students and maintain information at the school sites. In addition, the district has no procedure that specifies how frequently school sites will perform the mandated activities.

The district also claimed unallowable salary and benefit costs totaling \$5,362 for one employee whose costs were funded by a restricted fund source. The following table summarizes the audit adjustment.

	Fiscal Year		Total
	2001-02	2002-03	
Unsupported costs	\$ (161,713)	\$ (183,045)	\$ (344,758)
Costs funded by restricted funds	—	(5,362)	(5,362)
Total salary and benefit costs	(161,713)	(188,407)	(350,120)
Related indirect costs	(5,078)	(4,333)	(9,411)
Audit adjustment	<u>\$ (166,791)</u>	<u>\$ (192,740)</u>	<u>\$ (359,531)</u>

Parameters and Guidelines states that the district must identify the employees and their job classification, describe the mandated functions performed, and specify the actual number of hours devoted to each function to support salary and benefit costs claimed. Districts may claim the average number of hours devoted to each function if supported by a documented time study. *Parameters and Guidelines* also states that all costs claimed must be traceable to source documents and/or worksheets that show evidence of the validity of such costs. In addition, *Parameters and Guidelines* states that reimbursement for this mandate received from any source—e.g., service fees, federal funds, other State funds, etc.—must be identified and deducted from claimed costs.

Recommendation

We recommend the district maintain actual time records to support salary and benefit costs claimed. In addition, the district should deduct from costs claimed any reimbursement received from other sources.

District's Response

- [1.] We do not deny the fact that our methodology for calculating costs changed in 2002/2003. We believe the revised method is a more realistic representation of actual school site activities.

In 2000-2001 we differentiated the time spent completing the mandate by job description and associated responsibilities. . . . In 2002-2003 we reevaluated the above 'division of labor' premise. In doing so, we discovered the defining lines between school sites job responsibilities are often blurred. While front office personnel may not take the lead in identifying pupils reasonably suspected to have engaged in suspendable or expulsionable offenses, their support function cannot be entirely dismissed. Conversely, while the school site's front office will usually carry out the notification of teacher requirement, school site administrators will occasionally perform that function. . . .

- [2.] Unfilled and eliminated support positions are ‘covered’ by existing front office personnel. Each school site allocates the mandate requirements according to their contemporaneous staffing levels. This dynamic staffing precludes a Notification to Teachers district-wide time study. As such, we are unable to define specific ‘representatives of the population’. We maintain that the high submission percentages, when viewed as a representative sample of the entire school site population, is a very accurate reflection of actual school site mandate activity and performance.

Job descriptions of school secretaries, school front-office clerks and similar school site staff “support” positions do not vary by school site. Additionally, job descriptions of school site administrators are not established by school sites. As such, there is no “representative of the population” variable. . . .

In regards to the statistical validity of our sample, forty-nine percent of our elementary schools submitted ‘Notification to Teachers’ time logs. The submissions of our middle schools and high schools were even higher (fifty-two percent and fifty-six percent, respectively). The average times were derived from these large samples, thereby providing us a very high statistical level of confidence.

Notification to Teachers mandate responsibilities vary from school to school and are not strictly defined by district procedures. With their ever changing front-office landscape, schools have become very adept at modifying job duties and responsibilities. Front-office mandate responsibilities are certainly not comparable between school levels (elementary vs. high schools) and only marginally similar with peer schools. For this multi-task mandate, a district-wide time study would be inconclusive.

- [3.] The outliers cited in the chart are easily identified as extremes. We are confident that the average times spent per activity/per student are representative of school site performances.

2001/2002:

. . . In the [table included in the audit finding], the ‘longest time reported identifying students’ cell is an aberration. In calculating average times, a middle school with 449 suspensions was incorrectly credited with only 7 suspensions. The aggregate time calculations for this middle school are correct but the average time spent per student / per activity are skewed. The next highest ‘per student identification’ submission was 1.85 hours (111 minutes). The average times spent on identifying students, information maintenance and notifying teachers was 22 minutes, 16 minutes and 15 minutes, respectively. The extremes noted in the table are uncommon.

2002/2003:

The average times spent on identifying students, information maintenance and notifying teachers was 27 minutes, 15 minutes and 11 minutes, respectively. As with the 2001/2002 table, the extremes noted are uncommon. . . .

- [4.] School site job responsibilities are not static. As noted in our response to finding 2, each school site allocates the mandate requirements according to their contemporaneous staffing levels. This dynamic staffing precludes a Notification to Teachers district-wide time study.

District Administrative Procedure 6290 specifies that “the principal or designee shall inform the teacher of each student who has engaged in, or is reasonably suspected to have engaged in, any of the acts described in C.4.” (causes of suspension). The parameters and guidelines does not require a district procedure that specifies who is to identify pupils or maintain the information.

The district’s procedure is reasonable and may be used as a basis for time studies.

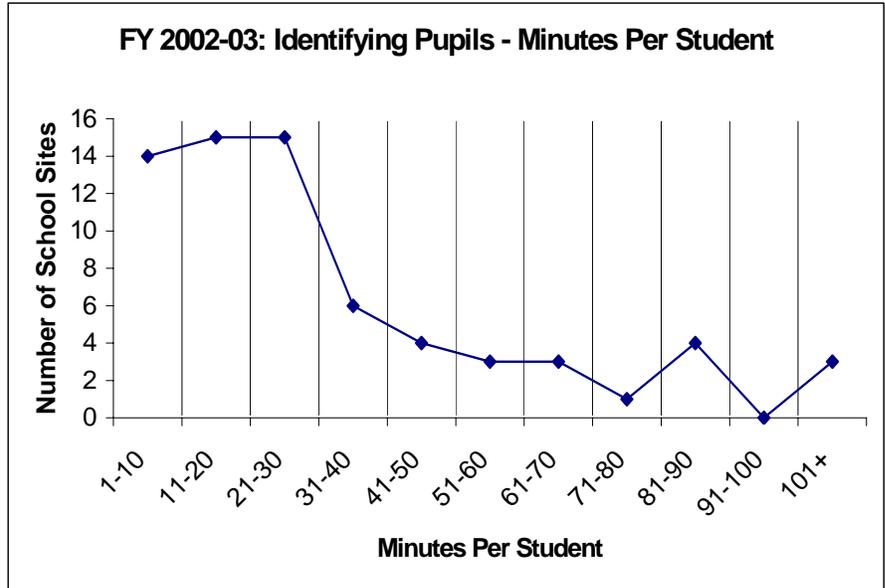
SCO’s Comment

Our finding remains unchanged. Based on the district’s response, we revised our recommendation to exclude the alternative of performing a time study to support costs claimed.

1. The district concurs that the methodology it used to calculate mandate-related costs changed between FY 2001-02 and FY 2002-03. However, the district’s methodology is not appropriate for either fiscal year, because of the remaining issues identified in the finding. In addition, the district did not provide any explanation for excluding four school sites and the “max school” from its calculations for FY 2002-03. Furthermore, in FY 2002-03, the district calculated an average time to identify students from time logs submitted by various employee classifications, such as school clerk, attendance clerk, secretary, and teacher. However, to calculate claimed costs, the district applied the time study results only to the higher wage rates of school vice principals.
2. The district states that the dynamic staffing used to perform mandate-related activities precludes a district-wide time study. The district further states that mandate-related responsibilities vary from school to school, and are not comparable between school levels and are only marginally similar between peer schools. The district concludes that a district-wide time study would be inconclusive. We concur with the district’s assessment and conclude that the district must maintain actual time records for employees who perform mandate-related activities. Consistent with this conclusion, we allowed salary and benefit costs claimed that were supported by actual time records and disallowed costs claimed that the district calculated from its time study.

The district believes it achieved a very high statistical level of confidence from the number of time logs that employees submitted. However, the district provided no analysis to support this conclusion, and we disagree with the conclusion. The district’s methodology did not provide for a random sample of all employees who performed mandate-related activities. Instead, the district calculated average times from those school sites that submitted employee time logs. In addition, the district did not address how its time study was affected by the lack of uniform mandate-related procedures. Furthermore, the district concedes that a district-wide time study would be inconclusive.

3. The district states that the table shown in the finding identifies an inaccurate datum. The table shows data based on documentation that the district provided. The district did not submit any additional documentation to support the information provided in its response. Regardless of the purportedly erroneous datum, we still conclude that employees reported significant time variations that preclude the district from using time studies to calculate mandate-related costs. For example, 68 school sites reported time spent identifying mandated-related pupils in FY 2002-03. The following chart shows a distribution of information that school sites reported.

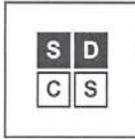


The district states that the finding identifies uncommon data extremes; however, the chart shows that 14 school sites reported from 1 to 10 minutes per student, while 18 school sites reported 41 minutes or more per student. The district claimed 24 minutes per student. The chart shows that the district’s time study results do not result in a normal distribution; thus, we disagree that the district’s time study provides a very high statistical level of confidence. We believe the time variations indicate that school employees use significantly differing procedures to perform mandate-related activities and/or school employees report time spent performing activities outside the scope of mandate-related activities. As discussed in item 4, the district does not have uniform procedures for performing mandate-related activities.

Furthermore, the district’s response identifies average times that do not agree with the average times the district used to calculate claimed costs. For FY 2001-02, the district calculated claimed costs based on average times of 26 minutes, 11 minutes, and 11 minutes, respectively, to identify students, maintain information, and notify teachers. For FY 2002-03, the district calculated claimed costs based on average times of 24 minutes, 13 minutes, and 10 minutes, respectively. The district did not provide documentation to support the average times identified in its response.

4. The district did not address how its time study is affected by the lack of uniform district-wide procedures that specify how frequently schools should perform mandated activities. We agree that *Parameters and Guidelines* does not require a district procedure that specifies who will identify pupils or maintain information. However, the district cannot perform a valid district-wide time study without standardized procedures to perform mandate-related activities.

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



SAN DIEGO CITY SCHOOLS

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4100 Normal Street, San Diego, CA 92103-8363

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FINANCIAL OPERATIONS DIVISION
Office of Resource Development

May 31, 2005

Jim L. Spano, Chief
Compliance Audits Bureau
State Controller's Office
Division of Audits
300 Capitol Mall, Suite 518
Sacramento, California 95814

RE: NOTIFICATION TO TEACHERS 1306/89 & 1257/93

Dear Mr. Spano:

This letter is in response to the May 2005 Draft Audit Report. The State Controller's Office performed an audit of San Diego Unified School District's (district) Notification to Teachers: Pupils Subject to Suspension Expulsion Program claims for fiscal years 2001/2002 and 2002/2003. The district respectfully disputes findings 1, 2, 3 & 4 as noted below.

Response to Finding 1:

We do not deny the fact that our methodology for calculating costs changed in 2002/2003. We believe the revised method is a more realistic representation of actual school site activities.

In 2000-2001 we differentiated the time spent completing the mandate by job description and associated responsibilities. At that time, our rationale was that it was not reasonable to assume that school secretaries, school front-office clerks and similar school site staff 'support' positions would be involved in the identification of pupils reasonably suspected to have engaged in suspendable or expulsionable offenses and that the identification procedure would be handled by upper-echelon school site administrators (vice principal level and above). Per direction of school site administrators, the subsequent notification of teachers and the ongoing information maintenance activities would be carried out by school site support personnel. In 2002-2003 we reevaluated the above 'division of labor' premise. In doing so, we discovered the defining lines between school sites job responsibilities are often blurred. While front office personnel may not take the lead in

"The mission of the San Diego City Schools is to improve student achievement by supporting teaching and learning in the classroom."

identifying pupils reasonably suspected to have engaged in suspendable or expulsionable offenses, their support function cannot be entirely dismissed. Conversely, while the school site's front office will usually carry out the notification of teacher requirement, school site administrators will occasionally perform that function.

Response to Finding 2:

Unfilled and eliminated support positions are 'covered' by existing front office personnel. Each school site allocates the mandate requirements according to their contemporaneous staffing levels. This dynamic staffing precludes a Notification to Teachers district-wide time study. As such, we are unable to define specific 'representatives of the population'. We maintain that the high submission percentages, when viewed as a representative sample of the entire school site population, is a very accurate reflection of actual school site mandate activity and performance.

Job descriptions of school secretaries, school front-office clerks and similar school site staff 'support' positions do not vary by school site. Additionally, job descriptions of school site administrators are not established by school sites. As such, there is no "representative of the population" variable.

The suspended students listed in the district's claims have all been suspended for the reasons listed in section 48900 of the Ed Code excluding subdivision "h" (tobacco offenses). This information is supported by a discipline report from the district's student information system which is entered at the school site level per component B (information maintenance). Component 3 (notifying teachers) is a function of the overall number of suspensions. State law and district procedures require principals or their designees to notify the teachers of the students who have been suspended for the acts mentioned above.

In regards to the statistical validity of our sample, forty-nine percent of our elementary schools submitted 'Notification to Teachers' time logs. The submissions of our middle schools and high schools were even higher (fifty-two percent and fifty-six percent, respectively). The average times were derived from these large samples, thereby providing us a very high statistical level of confidence.

Response to Finding 3:

Activity	Fiscal Year			
	2001-02		2002-03	
	Shortest time reported per student	Longest time reported per student	Shortest time reported per student	Longest time reported per student
Identifying students	1 minute	18 hours	1 minute	299 minutes
Information Maintenance	1 minute	144 minutes	1 minute	191 minutes
Notifying teachers	1 minute	64 minutes	1 minute	125 minutes

The outliers cited in the chart are easily identified as extremes. We are confident that the average times spent per activity/per student are representative of school site performances.

2001/2002:

In the previous table, the 'longest time reported identifying students' cell is an aberration. In calculating average times, a middle school with 449 suspensions was incorrectly credited with only 7 suspensions. The aggregate time calculations for this middle school are correct but the average time spent per student / per activity are skewed. The next highest 'per student identification' submission was 1.85 hours (111 minutes). The average times spent on identifying students, information maintenance and notifying teachers was 22 minutes, 16 minutes and 15 minutes, respectively. The extremes noted in the table are uncommon.

2002/2003:

The average times spent on identifying students, information maintenance and notifying teachers was 27 minutes, 15 minutes and 11 minutes, respectively. As with the 2001/2002 table, the extremes noted are uncommon.

Response to Finding 4:

School site job responsibilities are not static. As noted in our response to finding 2, each school site allocates the mandate requirements according to their contemporaneous staffing levels. This dynamic staffing precludes a Notification to Teachers district-wide time study.

District Administrative Procedure 6290 specifies that "the principal or designee shall inform the teacher of each student who has engaged in, or is reasonably suspected to have engaged in, any of the acts described in C.4."(causes of suspension). The parameters and guidelines does not require a district procedure that specifies who is to identify pupils or maintain the information.

Conclusion

Finding 1:

For 2002-2003 we reevaluated the previous year's 'division of labor' premise. In doing so, we discovered the dividing lines between school site job activities were not clearly defined. We are confident that our change in methodology resulted in a more accurate representation of actual school-site job performance. This change in methodology would seem 'inconsistent' when looking at a brief two-year snapshot but was clearly an improvement over prior year procedures.

Finding 2:

Notification to Teachers mandate responsibilities vary from school to school and are not strictly defined by district procedures. With their ever changing front-office landscape,

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schools have become very adept at modifying job duties and responsibilities. Front-office mandate responsibilities are certainly not comparable between school levels (elementary vs. high schools) and only marginally similar with peer schools. For this multi-task mandate, a district-wide time study would be inconclusive.

Finding 3:

Though mandate responsibilities vary from school to school, the outliers noted in finding #3 are clearly exceptions. The inferential means from 2001/2002 are consistent with 2002/2003 means. We are confident that these large-sample averages are representative of district-wide activity.

Finding 4:

The district's procedure is reasonable and may be used as a basis for time studies.

In a district of 170 individual schools, time allotted to mandate activities will certainly vary site-by-site but the district-wide inferential mean smoothes out these fluctuations and allows us to apply the averages to ALL traditional and alternative San Diego Unified School District schools.

We respectfully ask you to reevaluate our 2001/2002 and 2002/2003 Notification to Teachers claims.

If you need any further information, or would like to meet to resolve this matter, I can be reached at (619) 725-7785.

Sincerely,



Art M. Palkowitz
Manager, Office of Resource Development

AMP:jlt

**State Controller's Office
Division of Audits
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<http://www.sco.ca.gov>