

Independent Auditor's Report on Internal Control Over Financial Reporting  
and on Compliance and Other Matters Based on an Audit of Financial  
Statements Performed in Accordance with *Government Auditing Standards*

To the Board of Education  
Dehesa School District

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Dehesa School District (the District), as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated February 28, 2025.

**Report on Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements, on a timely basis. A *material weakness* is a deficiency or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses or significant deficiencies. However, material weaknesses or significant deficiencies may exist that were not identified.

**Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are reported in the schedule of findings and questioned costs as items 2024-001 and 2024-002.

## **Dehesa School District's Response to the Findings**

Dehesa School District's response to the findings identified in our audit are described in the accompanying corrective action plan. Dehesa School District's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



El Cajon, California

February 28, 2025

Independent Auditor's Report on State Compliance and on  
Internal Control over State Compliance

To the Board of Education  
Dehesa School District

**Report on Compliance for Applicable State Programs**

**Qualified and Unmodified Opinions**

We have audited the Dehesa School District's (the District) compliance with the requirements specified in the *2023-24 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, prescribed in Title 5, *California Code of Regulations*, Section 19810 identified below for the year ended June 30, 2024.

Qualified Opinion on Attendance Reporting

In our opinion, except for the noncompliance described in the Basis for Qualified and Unmodified Opinions section of our report, the District complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on attendance reported for the year ended June 30, 2024.

Unmodified Opinion on Each of the Other Applicable State Programs

In our opinion, the District complied, in all material respects, with the types of compliance requirements referred to above on each of its applicable state programs for the year ended June 30, 2024.

**Basis for Qualified and Unmodified Opinions**

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of *2023-24 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, prescribed in Title 5, *California Code of Regulations*, Section 19810 (the Audit Guide). Our responsibilities under those standards and the Audit Guide are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each applicable state program. Our audit does not provide a legal determination of the District's compliance with the compliance requirements referred to above.

Matters Giving Rise to Qualified Opinion on Attendance Reporting

As described in the accompanying schedule of findings and questioned costs as item 2024-001, the District did not comply with requirements to maintain complete and accurate attendance records that support attendance reported to the California Department of Education. Compliance with such requirements is necessary, in our opinion, for the District to comply with the requirements applicable to that program.

**Responsibilities of Management for Compliance**

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the District's state programs.

## Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Audit Guide will always detect material noncompliance when it exists.

The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District's compliance with the requirements of each applicable state program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Audit Guide, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the District's internal control over state compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Audit Guide, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over compliance. Accordingly, no such opinion is expressed.
- Select and test transactions and records to determine the District's compliance with the state laws and regulations applicable to the following programs:

<b>Local Education Agencies Other than Charter Schools</b>		<b>Procedures Performed</b>
A.	Attendance.....	Yes
B.	Teacher Certification and Misassignments.....	Yes
C.	Kindergarten Continuance.....	Yes
D.	Independent Study.....	Yes
E.	Continuation Education.....	N/A
F.	Instructional Time.....	Yes
G.	Instructional Materials.....	Yes
H.	Ratio of Administrative Employees to Teachers.....	Yes
I.	Classroom Teacher Salaries.....	Yes
J.	Early Retirement Incentive.....	N/A
K.	Gann Limit Calculation.....	Yes
L.	School Accountability Report Card.....	Yes
M.	Juvenile Court Schools.....	N/A
N.	Middle or Early College High Schools.....	N/A
O.	K-3 Grade Span Adjustment.....	Yes
P.	(Reserved).....	N/A
Q.	Apprenticeship: Related and Supplemental Instruction.....	N/A
R.	Comprehensive School Safety Plan.....	Yes
S.	District of Choice.....	N/A
TT.	Home to School Transportation Reimbursement.....	Yes

<b>School Districts, County Offices of Education, and Charter Schools</b>		<b>Procedures Performed</b>
T.	Proposition 28 Arts & Music in Schools.....	Yes
U.	After/Before School Education and Safety Program.....	N/A
V.	Proper Expenditure of Education Protection Account Funds.....	Yes
W.	Unduplicated Local Control Funding Formula Pupil Counts.....	Yes
X.	Local Control and Accountability Plan.....	Yes
Y.	Independent Study - Course Based.....	N/A
Z.	Immunizations.....	No
AZ.	Educator Effectiveness.....	Yes
BZ.	Expanded Learning Opportunities Grant (ELO-G).....	N/A
CZ.	Career Technical Education Incentive Grant.....	N/A
DZ.	Expanded Learning Opportunities Program (ELO-P).....	Yes
EZ.	Transitional Kindergarten.....	Yes

N/A – The School District did not offer the program during the current fiscal year or the program applies to a different type of local education agency.

We did not perform procedures for Immunizations because the school site for the District did not appear on the California Department of Public Health list of LEAs that are subject to the audit of immunizations.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

### **Other Matters**

The results of our auditing procedures disclosed other instances of noncompliance which are required to be reported in accordance with the Audit Guide and which are described in the accompanying schedule of findings and questioned costs as items 2024-002, 2024-003, 2024-004 and 2024-005. Our opinion on each applicable state program is not modified with respect to this matter.

*Government Auditing Standards* requires the auditor to perform limited procedures on the District's response to the noncompliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. The District's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

### **Report on Internal Control over State Compliance**

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be material weaknesses and significant deficiencies.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a state program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a state program will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2024-001 and 2024-002 to be material weaknesses.

A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2024-003, 2024-004 and 2024-005 to be significant deficiencies.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

*Government Auditing Standards* requires the auditor to perform limited procedures on the District's response to the internal control over compliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The District's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the *2023-24 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, prescribed in Title 5, *California Code of Regulations*, Section 19810. Accordingly, this report is not suitable for any other purpose.



El Cajon, California  
February 28, 2025

## Auditor's Results, Findings & Recommendations

**FINANCIAL STATEMENTS**

Type of auditor's report issued:	<u>Unmodified</u>	
Internal control over financial reporting:		
One or more material weakness(es) identified?	<u>      </u> Yes	<u>  X  </u> No
One or more significant deficiencies identified that are not considered material weakness(es)?	<u>      </u> Yes	<u>  X  </u> No
Noncompliance material to financial statements noted?	<u>  X  </u> Yes	<u>      </u> No

**STATE AWARDS**

Type of auditor's report issued on compliance for state programs:	<u>Qualified &amp; Unmodified</u>	
Internal control over applicable state programs:		
One or more material weakness(es) identified?	<u>  X  </u> Yes	<u>      </u> No
One or more significant deficiencies identified that are not considered material weakness(es)?	<u>  X  </u> Yes	<u>      </u> No
Any audit findings disclosed that are required to be reported in accordance with <i>2023-24 Guide for Annual Audits of California K-12 Local Education Agencies</i> ?	<u>  X  </u> Yes	<u>      </u> No



## Dehesa School District

### Schedule of Findings and Questioned Costs

Year Ended June 30, 2024

Findings represent significant deficiencies, material weaknesses, and/or instances of noncompliance related to the financial statements that are required to be reported in accordance with *Government Auditing Standards*, or the *2023-24 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Finding codes as identified in the *2023-24 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* are as follows:

Five Digit Code	AB 3627 Finding Type
10000	Attendance
20000	Inventory of Equipment
30000	Internal Control
40000	State Compliance
42000	Charter School Facilities
43000	Apprenticeship: Related and Supplemental Instruction
50000	Federal Compliance
60000	Miscellaneous
61000	Classroom Teacher Salaries
62000	Local Control Accountability Plan
70000	Instructional Materials
71000	Teacher Misassignments
72000	School Accountability Report Card

#### A. Financial Statement Findings

None

#### B. State Award Findings

Finding Number: 2024-001  
Program Name: Attendance Reporting  
Type of Finding: Attendance (10000)  
Internal Control Over Compliance (30000)  
Repeat Finding: No

##### Criteria or Specific Requirement

- Determine whether the P2 and Annual reports of attendance submitted to the California Department of Education (CDE) reconcile to the supporting documents by verifying the District's ADA calculations.
- Verify that monthly site summaries used for summarizing attendance provide accurate information.
- Select a representative sample of absences by site and compare to documentation supporting the ADA reported to the CDE to verify that absences were not included in ADA.

## Dehesa School District

### Schedule of Findings and Questioned Costs, Continued

Year Ended June 30, 2024

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#### Condition

In our review of attendance reported to the CDE on the P2 and Annual reports of attendance we noted a number of discrepancies in the documentation as follows:

#### **Classroom Based Attendance**

- Teachers took attendance within the first 30 minutes of class beginning on each school day and marked absences in the attendance system. The District directed teachers to track synchronous instruction; however, teachers appear to only have marked absences in the attendance system. Subsequently, the attendance clerk would change all blank attendance to “Synchronous Attendance” and if students submitted assignments completed during absences the absence as marked by the teacher would be changed to “Asynchronous Attendance” coded within the attendance system. The attendance for classroom based programs appeared to be recorded as an independent study program.
- Subsequent to originally reporting attendance, the District manually corrected attendance for classroom based programs (originally reported as independent study) and removed all “Asynchronous Attendance” previously counted.
- Teachers did not verify attendance as recorded in the student information system within one week of the attendance being taken. There were monthly reports printed and provided to teachers to sign; however, many of the reports were signed several weeks to months after the attendance period ending.
- During the audit we noted that the District was utilizing AdobeSign to complete the signatures on teacher verification of attendance. We requested the audit trail reports that coincided with the signatures. The district was able to provide some audit trail reports, but we were unable to verify that these audit trail reports were the correct reports for monthly attendance signed by the teachers as some contained different dates on the audit trail than reflected on the signature line for the attendance reports.
- Some of the teacher signed attendance reports provided to us during the audit did not agree with the periods being tested and we were therefore unable to verify if information contained on these reports was consistent with attendance reported in the system.
- Audit trail reports printed from the attendance system reflected absences marked by teachers on the date of the absence. Other attendance as reported “Synchronous” and “Asynchronous” were marked by the attendance clerk at a later date, sometimes a few weeks after the attendance date.

#### **Absence Verification Testing**

- In our initial review of absences we selected a sample from the phone log provided to us for school month 6. We identified 1 discrepancy between absences reported on the log and absences reported in the attendance system out of 12 absences included in the phone log provided.
- We expanded our scope to include an additional test month. We identified 13 additional discrepancies between the phone log provided and the attendance reported in the attendance system.

## Dehesa School District

### Schedule of Findings and Questioned Costs, Continued

Year Ended June 30, 2024

- We requested to see the phone log for the entire school year so we could accurately quantify the number of discrepancies between phone log and attendance system when we were notified by the District that the District did not keep a phone or absence log during the 2023-24 fiscal year and the two previously provided during the audit were fabricated. We were unable to verify absences as required by the Audit Guide.

#### Cause

The District established an independent study program to create flexibility for families surrounding attendance requirements. After meeting with every family, every student was set up on an independent study agreement. Teachers operated their classrooms on every school day consistent with the bell schedule and school calendar. Parents/guardians continued to drop kids off at school for the regular school day consistent with a classroom-based program. Attendance phone logs were not maintained because the District had established independent study agreements and intended to report absences as asynchronous days of attendance when students completed assignments provided to them during those absences. After several meetings and discussions, the District understood that a classroom-based program is required to be offered as all independent study programs are required to be voluntary. Given that the students attended class daily for the minimum daily and annual instructional minutes and the minimum required number of days, the District corrected this program to reflect the students as classroom-based attendance. Due to the changes in reporting, the District did not provide audit documentation for the attendance program to the auditors until February 26, 2025.

#### Effect

We were unable to obtain sufficient and appropriate audit evidence over the amounts reported as ADA in the classroom based program on both the P2 and Annual reports of attendance submitted to the CDE.

#### Potential Fiscal Impact

The ADA reported for classroom based attendance in the P2 and Annual reports of attendance result in a potential fiscal impact as follows:

<u>Grade Span</u>	<u>Derived Value of ADA</u>	<u>Questioned ADA at P2</u>	<u>Questioned ADA at Annual</u>	<u>Potential Fiscal Impact</u>
Grades TK/K-3	\$ 11,707.71	(39.39)	(39.68)	\$ (461,167)
Grades 4-6	10,764.77	(25.81)	(25.85)	(277,839)
Grades 7-8	11,083.36	(19.00)	(18.60)	(210,584)
Total		<u>(84.20)</u>	<u>(84.13)</u>	<u>\$ (949,590)</u>

## Dehesa School District

### Schedule of Findings and Questioned Costs, Continued

Year Ended June 30, 2024

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#### Context

School districts are primarily funded in the Local Control Funding Formula (LCFF) based on attendance reported to the CDE. As such, an accurate reporting of attendance is necessary to ensure that the District is funded correctly. Education Code §44809 establishes a requirement that CDE approve the forms and procedures that constitute a school district's attendance accounting systems. For online attendance accounting systems, like the system utilized by the District, CDE approves systems that provide for teachers manually signing and dating a weekly printout of attendance records entered online during the previous week. Districts can obtain approval of an attendance account system containing digital teacher signatures so long as the system meets certain requirements, including audit trails that verify the digital signatures are unique to the person signing them. The District requested approval of digital teacher signatures October 2024.

#### Recommendation

Establish an attendance accounting system that accurately reflects classroom-based attendance. Ensure that an absence verification log or other documentation of absence verification is maintained for audit purposes. Ensure that teachers are verifying attendance reported in the attendance system within one week of the attendance being taken.

Organize documentation maintained for audit purposes in a way that allows for testing to occur. As an example, audit trail reports for digital signatures should be attached to the document for which they are the audit trail rather than kept separately. Additionally, attendance records should be organized by school month so it is easy to provide all documentation when requested.

Review District's ethics policies and provide training to all employees regarding expectations to act ethically in maintaining documentation and providing documentation for audit purposes.

After the audit report is accepted by the California State Controller's Office and within 30 days of receiving the certification letter, the District should file for a Summary Review of the facts and circumstances for this audit finding. Under a Summary Review, the Education Audit Appeals Panel can take into consideration the facts and circumstances surrounding the noncompliance. In doing so, the Education Audit Appeals Panel can reduce or eliminate any fiscal impact if the facts and circumstances show substantial compliance or mitigating circumstances. If the District does not file for Summary Review, or if the District does not agree with the results of the Summary Review, the District can file a formal appeal for the audit finding. No apportionment reductions will be assessed by the California Department of Education until such a time as the Summary Review or Appeal periods have elapsed.

#### Views of Responsible Officials

See Corrective Action Plan

## Dehesa School District

### Schedule of Findings and Questioned Costs, Continued Year Ended June 30, 2024

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Finding Number: 2024-002  
Program Name: Independent Study Ratio  
Type of Finding: Attendance (10000)  
Internal Control Over Compliance (30000)  
Repeat Finding: No

#### Criteria or Specific Requirement

Verify the District's independent study ratio calculations, made pursuant to subdivision (a) of Education Code Section 51745.6, of ineligible ADA, if any, generated through independent study by pupils 18 years of age or less.

#### Condition

In our review of independent study ratio calculations we noted that the District calculated 15 ineligible ADA based on the comparative ratio to the classroom-based program. The ineligible ADA remained claimed in the attendance reported on the P2 and Annual reports of attendance.

#### Cause

The District's classroom-based program operated with smaller class sizes than were identified in the collective bargaining agreement with teachers. The collective bargaining agreement contained language regarding class enrollment size, but did not contain language about a comparative ratio for independent study. Additionally, teachers working in the independent study program were hired on a part-time basis through contracts and were not included in the bargaining unit and as such did not have opportunity to vote on the collective bargaining agreement.

#### Effect

Attendance is overreported by the ineligible ADA identified by the District on the comparative ratio.

#### Potential Fiscal Impact

The ADA reported for ineligible independent study students results in a potential fiscal impact as follows:

<u>Grade Span</u>	<u>Derived Value of ADA</u>	<u>Questioned ADA at P2</u>	<u>Questioned ADA at Annual</u>	<u>Potential Fiscal Impact</u>
Grades TK/K-3	\$ 11,707.71	(9.74)	(9.74)	\$ (114,033)
Grades 4-6	10,764.77	(3.89)	(3.89)	(41,875)
Grades 7-8	11,083.36	(1.37)	(1.37)	(15,184)
Total		<u>(15.00)</u>	<u>(15.00)</u>	<u>\$ (171,092)</u>

#### Context

Education Code §51745.6(a) establishes a requirement that the ratio of average daily attendance for independent study pupils to school district full-time equivalent certificated employees responsible for independent study may not exceed the equivalent ratio of pupils to full-time certificated employees for all other educational programs operated by the school district. The calculation was prepared by the District upon completion of all revisions to attendance reported for classroom-based programs in February 2025.

## Dehesa School District

### Schedule of Findings and Questioned Costs, Continued

Year Ended June 30, 2024

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#### Recommendation

Establish class sizes in independent study programs consistent with class sizes in the classroom-based program.

After the audit report is accepted by the California State Controller's Office and within 30 days of receiving the certification letter, the District should file for a Summary Review of the facts and circumstances for this audit finding. Under a Summary Review, the Education Audit Appeals Panel can take into consideration the facts and circumstances surrounding the noncompliance. In doing so, the Education Audit Appeals Panel can reduce or eliminate any fiscal impact if the facts and circumstances show substantial compliance or mitigating circumstances. If the District does not file for Summary Review, or if the District does not agree with the results of the Summary Review, the District can file a formal appeal for the audit finding. No apportionment reductions will be assessed by the California Department of Education until such a time as the Summary Review or Appeal periods have elapsed.

#### Views of Responsible Officials

See Corrective Action Plan

Finding Number:	2024-003
Program Name:	Independent Study Attendance
Type of Finding:	Attendance (10000) Internal Control Over Compliance (30000)
Repeat Finding:	No

#### Criteria or Specific Requirement

Education Code §51747(g)(9) requires as a condition of apportionment that all students participating in independent study have an agreement on file that contains signatures, affixed prior to the commencement of independent study, for a pupil that is scheduled to participate for more than 14 school days by:

- A) The pupil
- B) The pupil's parent, legal guardian, or caregiver as defined by Family Code §6550 if the pupil is less than 18 years old
- C) The certificated employee who has been designated as having responsibility for the general supervision of independent study; and
- D) The certificated employee designated as having responsibility for the special education programming of the pupil, as applicable.

#### Condition

In our review of independent study agreements, we noted an agreement that contained the same signature for the student and the parent, appearing that the parent signed both places on the independent study agreement. In addition, we identified one student who received 16 days of apportionment prior to all signatures being affixed to the agreement.

## Dehesa School District

### Schedule of Findings and Questioned Costs, Continued

Year Ended June 30, 2024

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#### Cause

The student who did not sign the agreement was a second-grade student who is not considered to be of legal age to sign and understand written agreements. The agreement was signed by the student's parent. The student who received attendance 16 days prior to all signatures being affixed was likely a clerical error in recording attendance when the student started working on assignments rather than after all signatures were affixed.

#### Effect

The District did not meet conditions of apportionment for ADA generated by two students.

#### Potential Fiscal Impact

The ADA reported for ineligible independent study students results in a potential fiscal impact as follows:

<u>Grade Span</u>	<u>Derived Value of ADA</u>	<u>Questioned ADA at P2</u>	<u>Questioned ADA at Annual</u>	<u>Potential Fiscal Impact</u>
Grades TK/K-3	\$ 11,707.71	(0.94)	(0.96)	\$ (11,005)
Grades 7-8	11,083.36	(0.12)	(0.09)	(1,285)
Total		<u>(1.06)</u>	<u>(1.05)</u>	<u>\$ (12,290)</u>

#### Context

We found discrepancies in two out of twenty student files tested for independent study programs operated by the District. Our initial sample also included 23 students that were reclassified to classroom-based attendance by the District.

#### Recommendation

Implement review procedures over independent study agreements to ensure all required signatures are affixed prior to collection of any attendance for apportionment purposes.

#### Views of Responsible Officials

See Corrective Action Plan

Finding Number: 2024-004  
Program Name: Local Control and Accountability Plan  
Type of Finding: Local Control and Accountability Plan (62000)  
Internal Control Over Compliance (30000)  
Repeat Finding: No

#### Criteria or Specific Requirement

Verify the District presented the Local Control and Accountability Plan (LCAP) to the parent advisory committee in accordance with Education Code §52062(a)(1).

## Dehesa School District

### Schedule of Findings and Questioned Costs, Continued

Year Ended June 30, 2024

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#### Condition

In our request for support that the District presented the LCAP to the parent advisory committee we were notified by the District that they do not currently have a parent advisory committee. The plan was presented to the District's safety committee which included some parents; however, it was not clear whether the safety committee met the requirements of a Parent Advisory Committee as defined in Education Code §52063.

#### Cause

The District presented to the Safety Committee because it had parents participating rather than establishing a parent advisory committee as defined in Education Code §52063.

#### Effect

The District may not have met the requirements to present the LCAP to a parent advisory committee.

#### Potential Fiscal Impact

None

#### Context

Education Code §52063(a) requires the governing board of a school district to establish a parent advisory committee to provide advice to the governing board. The committee is required to include parents or legal guardians of currently enrolled pupils of the District who are eligible for free or reduced priced meals, foster youth, or English learners and parents or legal guardians of currently enrolled pupils with disabilities. We could not determine if the Safety Committee met the requirements to be considered a parent advisory committee or whether the Safety Committee provided input on a broader scope than safety issues that affect the school.

#### Recommendation

Establish a parent advisory committee that meets the requirements of Education Code §52063 and ensure that the LCAP is appropriately presented to the committee annually as required by Education Code §52062(a)(1).

#### Views of Responsible Officials

See Corrective Action Plan

Finding Number:	2024-005
Description:	Expanded Learning Opportunities Program (ELO-P).
Type of Finding:	State Compliance (40000) Internal Control Over Compliance (30000)
Repeat Finding:	No

#### Criteria or Specific Requirement

Education Code §46120 requires a District receiving ELO-P funding to operate a program for students that extends the school day to nine hours on every school day as well as provide an additional 30 supplemental days.

#### Condition

In our review of ELO-P, it appears the District's ELO-P registration forms were missing a place for parent signature as required by Education Code 46120 (g) to show that the students were provided access.



## Dehesa School District

### Schedule of Findings and Questioned Costs, Continued

Year Ended June 30, 2024

#### Cause

The District did not include a signature line on the ELO-P applications. The District used a Google Form that included a place for the parents to type their name, but the form did not include an audit trail that would allow auditors to verify the parents signed the registration forms.

#### Effect

The District is out of compliance with Education Code §46120.

#### Potential Fiscal Impact

The finding results in the following penalty:

LEA Funding Rate	Rate 2
ELO-P Entitlement	\$ 50,040
<b>Section A - Offering &amp; Access</b>	
Total Classroom-Based Enrollment, Grades TK/K-3	46
Total Classroom-Based UPC, Grades TK/K-3	30
Students Eligible for ELO-P Offering and Access	30
Number of Eligible Students Not Offered and Provided Access to ELO-P	30
Proportion Penalty Factor	1.00000
ELO-P Offering and Access Penalty [EC §46120(c)(2)]	\$ 50,040
<b>Section B - Days</b>	
Instructional Days	181
ELO-P offered instructional days totaling 9 hours [EC §46120(b)(1)(A)] or	
ELO-P offered instructional days totaling 8 hours for frontier designated school	181
[EC §46120(b)(1)(C) & (g)(2)]	
Required Intersession ELO-P days	30
Actual ELO-P intersession days totaling 8 hours for frontier designated school	30
ELO-P Days Short	0
Penalty Factor	0.0048
Penalty Calculation	\$ -
<b>Total Penalty</b>	<b>\$ 50,040</b>

#### Context

ELO-P was established by legislature to ensure every student in California had an opportunity to participate in extended services that provide for a safe environment and enrichment programs. It is the intent of legislature that the expanded learning programs be student-centered, results driven, include community partners, and complement, but not replicate learning activities of the regular school day. Districts cannot opt out of the program until the 2025-26 fiscal year.

#### Recommendation

Ensure all future applications include a signature line. Establish plans that ensure that the District will meet the 30 day requirements for future fiscal year non-school ELO-P days.

#### Views of Responsible Officials

See Corrective Action Plan



# DEHESA SCHOOL

**Board of Trustees**

Cindy K. White, 2026  
Christopher Pham, 2026  
Richard White, 2024  
Dustin White, 2026  
Sharon Pham, 2024

***“Excellence in Education Since 1876”***

**4612 Dehesa Road  
El Cajon, CA 92019**

**Telephone (619) 444-2161 / Fax (619) 486-1266**

**Superintendent**

Bradley Johnson

**Assistant Superintendent**

**Business Services**

Francesca Martinez

February 28, 2025

To Whom it May Concern:

The accompanying Corrective Action Plan has been prepared as required by the *2023-24 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* published by the Education Audit Appeals Panel. The name of the contact person responsible for corrective action, the planned corrective action, and the anticipated completion date for each finding included in the current year's Schedule of Findings and Questioned Costs have been provided.

In addition, we have also prepared the accompanying Summary Schedule of Prior Audit Findings which includes the status of audit findings reported in the prior year's audit.

Sincerely,

Francesca Martinez

Assistant Superintendent Business Services

## Dehesa School District

### Corrective Action Plan

Year Ended June 30, 2024

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#### State Compliance Findings

Finding Number: 2024-001  
Program Name: Attendance Reporting  
Contact Person: Francesca Martinez  
Anticipated Completion Date: June 2025

Planned Corrective Action: The District will perform an internal audit of attendance for the 2024-25 fiscal year prior to submission of P2 and Annual Reports of Attendance to ensure accurate attendance is reflected and reported. The District is evaluating the full context of attendance discrepancies identified in the 2023-24 audit and will work with the San Diego County Office of Education to ensure the attendance system corrects all reporting errors and processes. Finally, the District will provide training to all employees involved in the attendance process as to the proper documentation and District's ethics policies.

Finding Number: 2024-002  
Program Name: Independent Study Ratio  
Contact Person: Francesca Martinez  
Anticipated Completion Date: June 2025

Planned Corrective Action: The District is working with bargaining units to negotiate an independent study comparative ratio and anticipates the finding to be resolved for the 2024-25 fiscal year.

Finding Number: 2024-003  
Program Name: Independent Study Attendance  
Contact Person: Francesca Martinez  
Anticipated Completion Date: June 2025

Planned Corrective Action: The District will implement an internal review of all independent study agreements and ensure no attendance is claimed prior to the required signatures being affixed to the independent study agreements.

**Dehesa School District**  
Corrective Action Plan, Continued  
Year Ended June 30, 2024

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**State Compliance Findings, Continued**

Finding Number: 2024-004  
Program Name: Local Control and Accountability Plan  
Contact Person: Francesca Martinez  
Anticipated Completion Date: June 2026

Planned Corrective Action: The District will establish a parent advisory committee that meets the requirements established in Education Code and will ensure the LCAP is appropriately presented to the parent advisory committee.

Finding Number: 2024-005  
Program Name: Expanded Learning Opportunities Program  
Contact Person: Francesca Martinez  
Anticipated Completion Date: June 2025

Planned Corrective Action: The District has corrected the form error to include parent signatures for the 2024-25 fiscal year.

**Dehesa School District**  
Schedule of Prior Year Audit Findings  
Year Ended June 30, 2024

Finding/Recommendation	Status	Explanation if Not Implemented
There were no findings reported in the prior year audit.		