

## **DZ. EXPANDED LEARNING OPPORTUNITIES PROGRAM**

If the Local Educational Agency (LEA) received Expanded Learning Opportunities Program funds, pursuant to EC Section 46120, perform the following procedures:

1. Determine if the LEA had an Entitlement Calculation based on Rate 1 or Rate 2, by reviewing the P-2 funding exhibit on the CDE website at <https://www.cde.ca.gov/fg/aa/pa/>.
  - a. If the LEA had an Entitlement Calculation based on Rate 1, select a representative sample of schools offering classroom-based instructional programs in kindergarten (including TK programs) and grades 1 to 6 and perform audit procedures 2–3, and 6–10.
  - b. If the LEA had an Entitlement Calculation based on Rate 2, select a representative sample of schools offering classroom-based instructional programs in kindergarten (including TK programs) and grades 1 to 6 and perform audit procedures 4–10.
2. Review supporting documents for the LEA that had an Entitlement Calculation based on Rate 1 and either received funds based on Rate 1 pursuant to EC Section 46120(d)(1)(B) or (d)(4) or the Minimum Entitlement pursuant to EC Section 46120(d)(2), such as LEA communication sent to all families about the available Expanded Learning Opportunity Programs, and verify the LEA offered to all pupils in classroom-based instructional programs in kindergarten (including TK programs) and grades 1 to 6, inclusive, Expanded Learning Opportunity Programs, and provided the opportunity to enroll.
3. Verify the LEA that had an Entitlement Calculation based on Rate 1 and either received funds based on Rate 1 pursuant to EC Section 46120(d)(1)(B) or (d)(4) or the Minimum Entitlement pursuant to EC Section 46120(d)(2), provided access to all enrolled classroom-based pupils in kindergarten (including TK programs) and grades 1 to 6 whose parent or guardian requested their placement in an Expanded Learning Opportunity Program. A pupil has been “provided access” if the conditions in Procedures 3.a. and 3.b. are met, pursuant to EC Section 46120(eg)(6):
  - a. Select a representative sample of submitted registration forms for classroom-based pupils in kindergarten (including TK programs) and grades 1 to 6, and verify:
    - i. the form is signed by the parent or guardian,
    - ii. the completed registration form is on file enrolling the pupil in the Expanded Learning Opportunities Program, and
    - iii. the pupil is on the master enrollment list.
  - b. If the school is not operating an Expanded Learning Opportunity Program on the school site, verify the LEA provided transportation to and from an Expanded

Learning Opportunities Program site for all eligible pupils, by providing a bus schedule or other appropriate evidence.

4. Review supporting documents for the LEA that had an Entitlement Calculation based on Rate 2 and either received funds based on Rate 2 pursuant to EC Section 46120(d)(1)(C) or the Minimum Entitlement pursuant to EC Section 46120(d)(2), such as LEA communication sent to all families of unduplicated students about the available Expanded Learning Opportunity Programs, and verify the LEA offered to all unduplicated pupils in classroom-based instructional programs in kindergarten (including TK programs) and grades 1 to 6, inclusive, Expanded Learning Opportunity Programs, and provided the opportunity to enroll. For purposes of this verification, eligible students are those identified as unduplicated pupils on Census Day and are included in the school's CALPADS snapshot report, "1.18 – LCFF Unduplicated Pupil Student List".
  
5. Verify the LEA that had an Entitlement Calculation based on Rate 2 and either received funds based on Rate 2 pursuant to EC Section 46120(d)(1)(C) or the Minimum Entitlement pursuant to EC Section 46120(d)(2), provided access to all enrolled classroom-based unduplicated pupils in kindergarten (including TK programs) and grades 1 to 6 whose parent or guardian requested their placement in an Expanded Learning Opportunity Program. For purposes of this verification, eligible students are those identified as unduplicated pupils on Census Day and are included in the school's CALPADS snapshot report, "1.18 – LCFF Unduplicated Pupil Student List". A pupil has been "provided access" if the conditions in Procedures 5.a. and 5.b. are met, pursuant to EC Section 46120(eg)(6):
  - a. Select a representative sample of submitted registration forms for classroom-based unduplicated pupils in kindergarten (including TK programs) and grades 1 to 6, and verify:
    - i. the form is signed by the parent or guardian,
    - ii. the completed registration form is on file enrolling the pupil in the Expanded Learning Opportunities Program, and
    - iii. the pupil is on the master enrollment list.
  - b. If the school is not operating an Expanded Learning Opportunity Program on the school site, verify the LEA provided transportation to and from an Expanded Learning Opportunities Program site for all eligible pupils, by providing a bus schedule or other appropriate evidence.
  
6. Verify in-person before or after school expanded learning opportunities were offered on every school day and, when added to the school day, were no less than nine hours, pursuant to EC Section 46120(b)(1)(A).

- a. Review the school attendance calendar and bell (class) schedules of the sampled schools, in conjunction with the schedules for Expanded Learning Opportunities Programs. If applicable, review any board resolution that documented an emergency closure to satisfy the condition of Education Code section 46120(b)(9).
  - b. Verify that Expanded Learning Opportunity Programs were offered on all individual school days.
  - c. Verify that combined instructional time, recess, lunch, and expanded learning opportunities time were no less than nine hours on all individual school days.
  - d. For Expanded Learning Opportunity Programs located in a frontier designated geographical location, program requirements are no less than eight hours of combined instructional time, recess, meals, and in-person before or after school expanded learning opportunities per instructional day pursuant to EC Section 46120(b)(1)(C) and (eg)(2).
7. Verify the LEA provided for at least 30 nonschooldays, no less than nine hours of in-person expanded learning opportunities per day pursuant to EC Section 46120(b)(1)(B).
- a. Review the Expanded Learning Opportunities Programs nonschooldays schedules of the sampled schools. If applicable, review any board resolution that documented an emergency closure to satisfy the condition of Education Code section 46120(b)(9)
  - b. Verify that expanded learning opportunities were offered on at least 30 nonschooldays.
  - c. Verify that expanded learning opportunities time was no less than nine hours on all individual nonschooldays. Instructional minutes for extended school year days may be included to meet the nine-hour requirement.
  - d. For Expanded Learning Opportunity Programs located in a frontier designated geographical location, program requirements are no less than eight hours of in-person expanded learning opportunities on at least 30 nonschooldays pursuant to EC Section 46120(b)(1)(C) and (eg)(2).

\*\*\* Pursuant to ~~EC~~ Education Code section 46120(b)(8) LEA may provide up to three days of staff development during regular expanded learning opportunities program hours. Student attendance and participation in expanded learning opportunities are not required during the three days of staff development. For purposes of verifying the LEA provided the Expanded Learning Opportunities Program on every school day and 30 nonschooldays in Procedures 6 and 7, up to three staff development days may be excluded from these requirements combined.

\*\*\*Pursuant to Education Code section 46120(b)(9), local educational agency that is temporarily prevented from operating its expanded learning opportunity program because of a school or program site closure due to emergency conditions listed in section 41422 or

subdivision (d) of section 8482.8, and is not able to meet all of the requirements pursuant to paragraph (1), which is in fact shown by a resolution adopted by the governing board or body of the local educational agency, in addition to documentation substantiating the need for closure, the local educational agency shall not be subject to the penalty required pursuant to paragraphs (1) to (3), inclusive, of subdivision (c) as a result of the emergency, as referenced in Procedures 6 and 7.

8. Verify that if the program served transitional kindergarten or kindergarten pupils, it maintained a pupil-to-staff member ratio of no more than 10 to 1 and all other grades maintained a pupil-to-staff member ratio of no more than 20 to 1, pursuant to EC Section 46120(b)(2)(D).
9. Verify the LEA operated a before school component of a program, an after school component of a program, or both the before and after school components of a program, on one or multiple schoolsites.
  - a. Verify each component the LEA provided consisted of an educational and literacy element in which tutoring or homework assistance was provided and an educational enrichment element pursuant to EC Section 8482.3(c).
  - b. Verify the LEA developed a program plan pursuant EC Section 46120(b)(2) based on the department's guidance and the following After School Education and Safety grant program requirements pursuant to EC sections: 8482.6, 8483.3 (c) (1-9) (12), and 8483.4.
10. If the LEA was not in compliance with the requirements in the foregoing audit procedures, report a finding of noncompliance.
  - a. If the LEA was not in compliance with any of Procedures 2–5, report a finding, calculate the penalty based on funding apportioned for the current year under audit pursuant to EC Section 46120(c)(2), and include the penalty calculation in the finding. Identify in the finding the total number of pupils eligible for Expanded Learning Opportunity Programs, and the total number of eligible pupils the LEA either failed to offer or provide access to Expanded Learning Opportunity Programs. The penalty shall be based on the total number of eligible pupils the LEA either failed to offer or provide access to Expanded Learning Opportunity Programs, i.e. the LEA shall not be penalized twice for the same pupil on Procedure 2 and 3 or Procedure 4 and 5.
  - b. If the LEA was not in compliance with any of Procedures 6–7, report a finding, calculate the penalty based on funding apportioned for the current year under audit pursuant to EC Section 46120(c)(3)(A)-(B), as applicable, and include the penalty calculation in the finding.

- c. If the LEA was not in compliance with Procedures 8–9, report a finding of noncompliance.

## **EZ. TRANSITIONAL KINDERGARTEN**

1. If the school district or charter school reported ADA for the audit year for transitional kindergarten, select a representative sample of schoolsites that had transitional kindergarten pupils, if the school district or charter school admitted early enrollment children as defined by Education Code section 48000.15(b)(4), the sample must include a classroom with early enrollment children, and perform the following:
  - Note: A list of pupils who turned four years old between June 3 and September 1, inclusive, preceding the school year during which they were enrolled in a transitional kindergarten classroom for the year audited may be obtained from the LEA to identify early enrollment children.
  - a. Verify the mathematical accuracy of each schoolsite’s “average transitional kindergarten class enrollment” as defined in Education Code Section 48000(g)(1).
  - b. For the schoolsites selected, select a representative sample of classes with transitional kindergarten students, inclusive of combination classes, and verify the “active enrollment count” as defined in Education Code Section 48000(g)(1)(B) and trace to supporting documentation.
2. If the testing in 1. resulted in any of the schoolsites’ “average class enrollment” exceeding 24 pupils, report a finding and include the amount of the penalty and the penalty calculation pursuant to Education Code Section 48000.1(b)(1)(C).
3. For the schoolsites selected in procedure 1, verify the schoolsites maintained an adult to pupil ratio average for classes with transitional kindergarten students pursuant to paragraph (2) of subdivision (g) of Education Code Section 48000.
  - a. Verify the mathematical accuracy of each of the schoolsites adult to pupil ratio calculation.
  - b. For the sampled classes with transitional kindergarten students selected in procedure 1.b., verify the number of adults assigned to each class and trace to supporting documentation, such as teacher’s aide daily/weekly schedule, class rosters, teacher assignment matrices, or other locally determined documentation.
  - c. Verify that ~~an~~ an adult(s) being counted for the purpose of meeting the adult to pupil ratio is dedicated and available to all TK pupils for the entire schoolday based on locally determined documentation.
4. If the school district or charter did not meet the adult-to-pupil ratio requirements of paragraph (2) of subdivision (g) of Education Code Section 48000, report a finding and