



# 2021-22 Independent Study Attendance Accounting & Instructional Time Webinar

**CALIFORNIA DEPARTMENT OF EDUCATION**

Tony Thurmond, State Superintendent of Public Instruction



**Presented by:**

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**and Lauren Gerig (*she, her*)**

**School Fiscal Services Division**

**California Department of Education**

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**CALIFORNIA DEPARTMENT OF EDUCATION**

**Tony Thurmond, State Superintendent of Public Instruction**

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# Acronyms

- **AB** = Assembly Bill
- **ADA** = Average Daily Attendance
- **CBIS** = Course Based Independent Study
- **CCR** = *California Code of Regulations*
- **CDE** = California Department of Education
- **COE** = County Office of Education
- **EAAP** = Education Audit Appeals Panel
- **EC** = *Education Code*
- **FTE** = Full Time Equivalent
- **IEP** = Individualized Education Program
- **IS** = Independent Study
- **LEA** = Local Education Agency
- **PADC** = Principal Apportionment Data Collection
- **SBE** = State Board of Education

# Independent Study



# Independent Study Offering

## IS Offering Requirement (AB 130)

- School districts and COEs are required to offer IS in the 2021-22 school year (does not apply to charter schools).
- School districts and COEs may offer their own IS programs.
- COEs may contract with another COE.
- School districts may contract with a COE.
- School districts may enter into an interdistrict transfer agreement with another school district.
- School districts and county offices **may not** enter into contracts with charter schools.

## Waiver of IS Offering Requirement

- A school district or COE may receive a waiver if it demonstrates that the offering of IS would cause an unreasonable fiscal burden and either is unable to enter into an interdistrict transfer agreement with another school district or to contract with a COE (does not apply to charter schools).

# Independent Study Waivers

- COEs approve waivers for local school districts.
  - School districts should reach out to their COEs to request waiver requirements.
- CDE approves COEs & single district COEs.
  - COEs & single district COEs must submit letter with basis of waiver and provide supporting documentation.
  - CDE sent a letter to COEs regarding the IS waiver process on July 28<sup>th</sup>, 2021.



# Independent Study Educational Opportunities

Educational opportunities may include:

- Special assignments extending the content of regular courses of instruction.
- Individualized study in a particular area of interest or in a subject not current available in the regular school curriculum.
- Individualized alternative education designed to teach the knowledge and skills of the core curriculum.
- Continuing and special study during travel.
- Volunteer community service activities and leadership opportunities that support and strengthen student achievement.
- Individualized study for a student whose health would be put at risk by in-person instruction, as determined by the parent or guardian of the student. (*AB 130*)

# Student Eligibility (1)

- Students must be residents of the county or adjacent county.
- Students over 21 cannot generate IS ADA.
- Students that have not been continuously enrolled since their 18<sup>th</sup> birthday can only generate IS ADA until they are 19.
- Charter schools must meet charter school age eligibility requirements.

# Student Eligibility (2)

- Students with an IEP must have IS included in IEP in order to participate.
- Home and Hospital ADA cannot be generated through IS.
- Community day school students cannot generate ADA through IS.
- Students suspended or expelled are excluded from school, thus they are also excluded from generating ADA through IS.

# Limits on Generating ADA

- There is not an overall cap on IS, but there are some limits for generating ADA:
- No more than one unit of ADA can be earned per student.
- Charter schools that meet non-classroom based charter criteria must have a funding determination.
- ADA to FTE ratio requirements.
- 10 percent cap on continuation and opportunity school students:
  - Based on P-2 ADA.
  - Cap does not apply to students who are pregnant or parenting as the primary caregiver.
  - Cap is evaluated on a school site basis.
- CBIS ADA Adjustment (CBIS only):
  - First 10 percent of total LEA ADA is at full rate.
  - All CBIS ADA in excess of the first 10 percent is reduced by the statewide average absence rate for elementary (K-8) or high school (9-12) as calculated by the CDE for the prior fiscal year.

# Annual Day and Minute Requirements

Charter School



175 Days



<b>K</b>	36,000 minutes
<b>1-3</b>	50,400 minutes
<b>4-8</b>	54,000 minutes
<b>9-12</b>	64,800 minutes

School District



180 Days



<b>K</b>	36,000 minutes
<b>1-3</b>	50,400 minutes
<b>4-8</b>	54,000 minutes
<b>9-12</b>	64,800 minutes

# Minimum Participation

- Students must participate in IS for a minimum of **three** consecutive days to generate ADA (this requirement does not apply to charter schools). (*AB 130*)

# Non-Waivable Independent Study Requirements

- The requirements of *EC* Section 51747.
- The requirements of *EC* Section 51747.3.
- The requirements of *EC* Section 51747.5.
- The requirements of *EC* Section 51749.5.

# Definitions (1)

- **Live interaction:** Interaction between the student and local educational agency classified or certificated staff, and may include peers, provided for the purpose of maintaining school connectedness, including, but not limited to, wellness checks, progress monitoring, provision of services, and instruction. This interaction may take place in person, or in the form of internet or telephonic communication. *(AB 130)*
- **Local educational agency:** A school district, county office of education, or charter school. *(AB 130)*



# Definitions (2)

- **Pupil-parent-educator conference:** A meeting involving, at a minimum, all parties who signed the student's written IS agreement pursuant to subdivision (g) of *EC* Section 51747 or the written learning agreement pursuant to subdivision (b) of *EC* Section 51749.6. (*AB 130*)
- **Synchronous instruction:** Classroom-style instruction or designated small group or one-on-one instruction delivered in person, or in the form of internet or telephonic communications, and involving live two-way communication between the teacher and student. Synchronous instruction shall be provided by the teacher of record for that student pursuant to *EC* Section 51747.5. (*AB 130*)

# Traditional Independent Study



# Notification and Conference

Notification (*AB 130*)

- Educational Options for 2021-22 school year (school districts and COEs only)

Parent-Pupil-Educator Conference (*AB 130*)

- Educational Options, Curriculum offerings, and non-academic supports

# Traditional Independent Study Board Policy (1)

Written, adopted, and implemented board policy must include:

- Maximum length of time to complete assignments, by grade level.
- Level of **satisfactory educational progress** and number of allowable missed assignments before an academic evaluation is triggered. *(AB 130)*
- Provision of standards aligned content at level of quality and intellectual challenge substantially equivalent to in-person instruction. *(AB 130)*
- Provision for access to all courses offered by the LEA for graduation and approved by the University of California or the California State University as creditable under the A-G admissions criteria (high school only). *(AB 130)*
- Procedures for tiered reengagement. *(AB 130)*
- Plans for synchronous instruction and live interaction. *(AB 130)*
- An expeditious transition plan for students whose families want them to return to in-person instruction within no more than 5 days. *(AB 130)*
- Requirement that a current written agreement that meets specific criteria be maintained on file for each IS student.

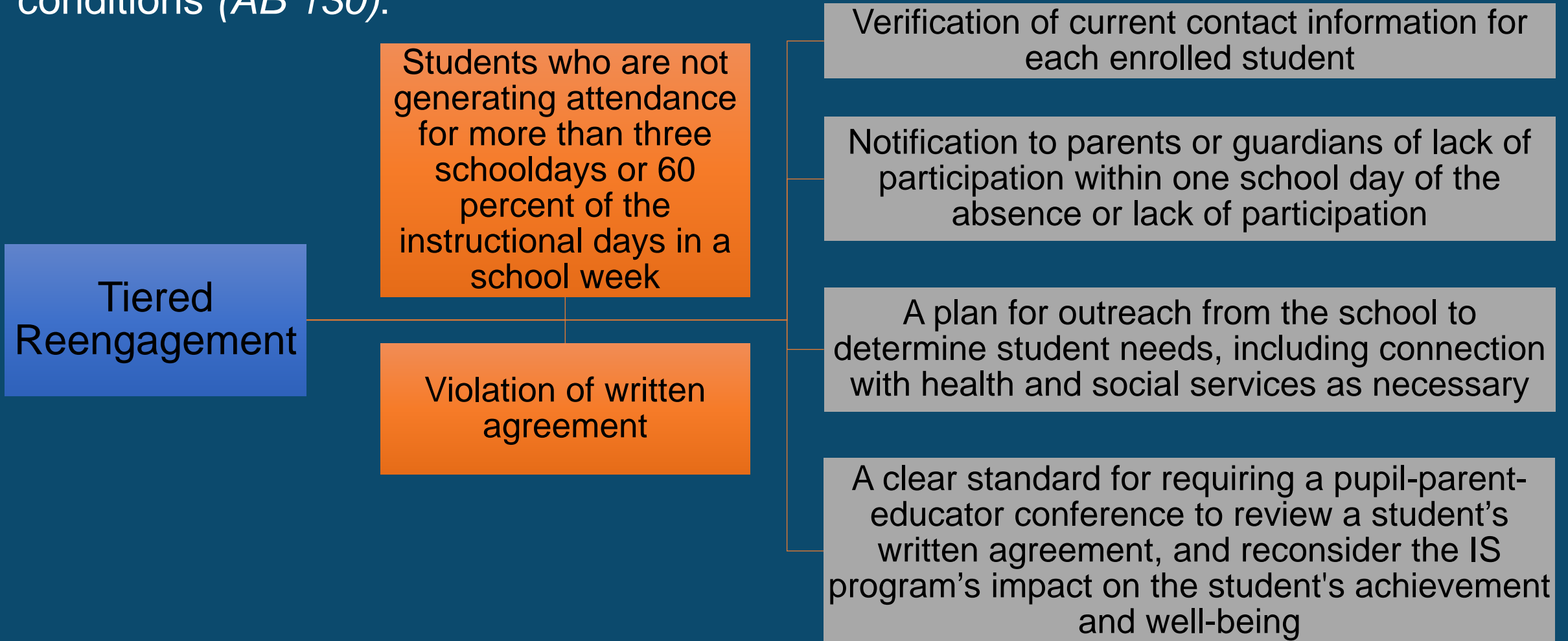
# Traditional Independent Study Board Policy (2)

Provision for the level of satisfactory educational progress which is determined by the following factors (*AB 130*):

- Student's achievement and engagement in the IS program, as indicated by the student's performance on the school district's local control and accountability plan pursuant to paragraphs (4) and (5) of subdivision (d) of *EC* Section 52060 (Local Control and Accountability Plan).
- Completion of assignments, assessments, or other indicators that evidence that the student is working on assignments.
- Learning required concepts, as determined by the supervising teacher.
- Progressing toward successful completion of the course of study or individual course, as determined by the supervising teacher.

# Traditional Independent Study Board Policy (3)

Tiered reengagement for traditional IS is triggered under the following conditions (*AB 130*):



# Traditional Independent Study Board Policy (4)

Plan to provide opportunities for synchronous instruction and live interaction which includes the following:

TK and Grades 1-3	Grades 4-8	Grades 9-12
<ul style="list-style-type: none"><li>• Daily synchronous instruction</li></ul>	<ul style="list-style-type: none"><li>• Daily live interaction</li><li>• Weekly synchronous instruction</li></ul>	<ul style="list-style-type: none"><li>• Weekly synchronous instruction</li></ul>

# Traditional Independent Study Written Agreements (1)

- Authorization to substitute performance or study for presence in classroom.
  - Agreement duration up to one year.
- Required signatures:
  - Student,
  - Parent, guardian or caregiver, unless student is 18 or officially emancipated,
  - Certificated person responsible for supervising student's IS, i.e., the supervising teacher, and
  - Any other persons who have direct responsibility for providing assistance to student.
- Dated signatures required no later than 30 days after the first day of instruction (2021-22 school year only). (*AB 130*)



# Traditional Independent Study Written Agreements (2)

- Manner, time, frequency and place for submitting a student's assignments, for reporting progress, **and for communicating with a student's parent or guardian** regarding a student's academic progress. *(AB 130)*
- Objectives and methods of study for student's work.
- Specific resources including materials and personnel made available to student.
  - The resources include confirmation of or providing access to the connectivity and devices adequate to participate and complete work. *(AB 130)*
- Statement of policies regarding maximum length of time allowed between the assignment and the completion of assigned work, **level of satisfactory educational progress**, and the number of missed assignments allowed before an evaluation. *(AB 130)*
- The duration of the IS agreement, including the beginning and ending dates for the pupil's participation in IS under the agreement.
- Statement of number of course credits or other measures of academic accomplishments to be earned upon completion.

# Traditional Independent Study Written Agreements (3)

- A statement detailing the academic and other supports that will be provided to address the needs of students who are not performing at grade level, or need support in other areas, such as English learners, individuals with exceptional needs in order to be consistent with the student's IEP or 504 plan, students in foster care or experiencing homelessness, and students requiring mental health supports. (*AB 130*)
- Statement that IS is optional.
- Statement that instruction may be provided only if student is offered a classroom alternative.

# Traditional Independent Study Written Agreements (4)

- Signed written agreements, supplemental agreements, assignment records, work samples, and attendance records assessing time value of work or evidence that an instructional activity occurred may be maintained as an electronic file.
- Ability to collect electronic signature. (*AB 130*)

# Independent Study Exceptions

## **Plans for IS required with Form J-13A closure requests for 10 days**

- Tiered reengagement
- Plan to transition to in-person instruction
- Daily live interaction and synchronous instruction

## **Participation in fewer than 15 schooldays per year**

- Tiered reengagement
- Plan to transition to in-person instruction
- Daily live interaction and synchronous instruction

# Work Assignments and Recordkeeping (1)

- Student Assignments:
  - Representative samples of student's regular work products need to be maintained.
    - ✓ Can be maintained electronically.
  - Sample work products need to correspond to assignments.
  - CDE recommends at least one completed work product for each subject every two weeks.
  - Teachers are not required to write on the work product.
  - Student assignments and work records must be kept for 3 years.

# Work Assignments and Recordkeeping (2)

- Teacher Record:
  - Basis of apportionment credit for ADA.
  - Basis of academic credit.
  - Teacher maintains a record for each student under their supervision.
  - Includes record of each assignment due date and meeting with student.
  - Used in place of classroom attendance for the purpose of generating ADA.
  - Record of time value and academic credit.
  - Must be kept for 3 years.

# Work Assignments and Recordkeeping (3)

- LEAs must also document each student's participation in live interaction and synchronous instruction on each schoolday, as applicable, in whole or part, for which live interaction and synchronous instruction is provided. (*AB 130*)
- LEAs must maintain record of student engagement that includes, but is not limited to, a grade book or summary document that, for each class, lists all assignments, assessments.
- Findings in noncompliance can result in the loss of apportionment equal to the ADA impacted by the noncompliance. (*AB 130*)

# Traditional Independent Study Attendance Credit (1)

## Minimum Day

- Time value of the work product must be equivalent to the minimum day to generate attendance credit.
- For charter schools time value must be equivalent to a full day of work as judged by a certificated employee of the charter school.
- For charter schools a daily engagement record is needed.
- For continuation education, attendance is in whole days or hours.
- Cannot exceed one day of apportionment credit per day of instruction (combination of classroom and IS).
- Minimum day by grade span (applies to school districts and COEs):
  - TK and kindergarten = 180 minutes
  - Grades 1-3 = 230 minutes
  - Grades 4-12 = 240 minutes



# Traditional Independent Study Attendance Credit (2)

## *Attendance Credit vs. Academic Credit*

### **Attendance Credit**

- Effort devoted to assigned work used for attendance credit.
- Effort is individually determined.

### **Academic Credit**

- Quality of achievement used for academic credit.
- Work sometimes needs to be reassigned for academic credit.
  - Teacher should include an explanatory note when the same assignment is reported for attendance credit more than once.
  - Ideally the supervising teacher is aware before the assignment is due that the student is not performing satisfactorily and can provide support.

# Synchronous Instruction and Traditional Independent Study Apportionment

- Synchronous instruction is not automatically included in time value for the purpose of traditional IS apportionment credit. *(AB 130)*
- Apportionment credit requires IS work product of sufficient time value.
- In order to include participation in synchronous instruction in instructional time and apportionment calculations, students must have a work product evaluated for time value as an outcome from their participation in synchronous instruction. *(AB 130)*

# Attendance Reporting

- Attendance is reported in increments of days, except for continuation education, which is reported in hours.
- IS ratio of ADA to FTEs must be evaluated against comparative ratio of ADA to FTEs for all other educational programs.
- If the IS ratio exceeds the comparative ratio the difference is considered excess ADA:
  - Excess ADA does not generate funding.
  - Excess ADA is reported on a separate line in the attendance reporting screen.
- Commencing with FY 2021–22, Guide for Annual Audits of K–12 Local Education Agencies and State Compliance Reporting, the Controller must incorporate verification of the ratios, including fiscal penalties for noncompliance. (*AB 130*)

# Apportionment Requirements (1)

- Students must be residents of the county or the county that is immediately adjacent to the county in which apportionment claim is reported.
- Students must be enrolled and identified by grade level, program placement, and school of enrollment.
- Equity in resources between participants in IS and students who attend regular classes.
- Student's residency cannot be established based upon parent's place of employment.
- Providing access to the connectivity and devices adequate to participate in the educational program and complete assigned work shall not be considered funds or other things of value. *(AB 130)*
- These provisions are not subject to waiver. *(AB 130)*

# Apportionment Requirements (2)

- Time value of work products must be determined by a certificated teacher.
- Board adopted written policies include:
  - Maximum length of time by grade level and type of program between date assignment is made and due date of assignment.
  - Provision of standards-aligned content at level of quality and intellectual challenge substantially equivalent to in-person instruction. (*AB 130*)
  - Provision for access to all courses offered by the LEA for graduation and approved by the University of California or the California State University as creditable under the A-G admissions criteria (high school only). (*AB 130*)
  - A transition plan for students whose families want them to return to in-person instruction within no more than 5 days. (*AB 130*)
  - Number of allowed missed assignments and level of satisfactory educational progress before an evaluation is conducted. (*AB 130*)
  - Procedures for tiered reengagement. (*AB 130*)
  - Plans for synchronous instruction and live interaction. (*AB 130*)
  - Requirement that current the written agreement meeting specific statutory requirements be maintained on file.

# Apportionment Requirements (3)

- IS by each student must be coordinated and evaluated under the general supervision of an employee of the LEA, who possesses a valid certification document.
- LEAs must document each student's participation in live interaction and synchronous instruction pursuant to *EC* Section 51747 on each schoolday, as applicable, in whole or in part, for which IS is provided. A student who does not participate in live interaction or synchronous instruction as assigned on a schoolday shall be documented as nonparticipatory for that schoolday. (*AB 130*)
- LEAs must maintain written or computer-based evidence of student engagement that includes, but is not limited to, a grade book or summary document that, for each class, lists all assignments, assessments, and associated grades. (*AB 130*)

# Course Based Independent Study



# Course Based Independent Study (CBIS)

Refer to *EC* sections 51749.5 and 51749.6 for complete set of requirements

- An additional method for operating and reporting IS that began with the 2015-16 school year.
- In general, replaces making time valued assignments with enrolling in an authorized “course”.
- Attendance earned if all requirements are met and the student is making satisfactory educational progress.
- CBIS ADA reported separately from traditional IS ADA.
- Requires separate IS ratio calculation.
- Governing board/body must adopt IS policies that comply with CBIS laws.



# CBIS Requirements (1)

- An adopted board policy that complies with the requirements of *EC* Section 51749.5 and any applicable regulations.
- A signed learning agreement that complies with *EC* Section 51749.6.
- Courses must be taught under the general supervision of appropriately credentialed teachers who are employees of the LEA or for whom a memorandum of understanding is provided.
- Courses must be annually certified to be of the same rigor, educational quality, and intellectual challenge substantially equivalent to in-person instruction and equivalent classroom-based courses, and must include access to A-G courses for high schools. (*AB 130*)
  - The certification must include, at a minimum, the course duration, number of equivalent daily and total instructional minutes, number of course credits, and **a plan to provide opportunities for synchronous learning and live interaction.** (*AB 130*)
- Proctored exams.

# CBIS Requirements (2)

- Statewide testing results must be reported.
- Students cannot be required to enroll in a course nor can they be assessed a fee.
- Students enrolled in CBIS courses must be offered at least the required minimum annual total equivalent instructional minutes per statute (can be combined with other modes of instruction).
- Students enrolled in CBIS courses, must meet applicable annual instructional minutes.
- Students cannot be prohibited from participating in CBIS courses solely on the basis that the student does not have the materials, equipment, or internet access.
- Students must be residents of the county or the county that is immediately adjacent to the county in which apportionment claim is reported.
- There must be equity in resources between participants in CBIS and students who attend regular classes.
- Student's residency cannot be established based upon parent's place of employment.

# CBIS Requirements (3)

- Courses required for high school graduation or for admission to the University of California or California State University shall not be offered exclusively through CBIS.
- An expeditious transition plan for students whose families want them to return to in-person instruction within no more than 5 days. *(AB 130)*
- Satisfactory progress as a means to evaluate continued IS participation and placement. *(AB 130)*
- Satisfactory progress is required to generate ADA.
- Procedures for tiered reengagement strategies. *(AB 130)*

# CBIS and Satisfactory Progress (1)

Satisfactory educational progress includes:

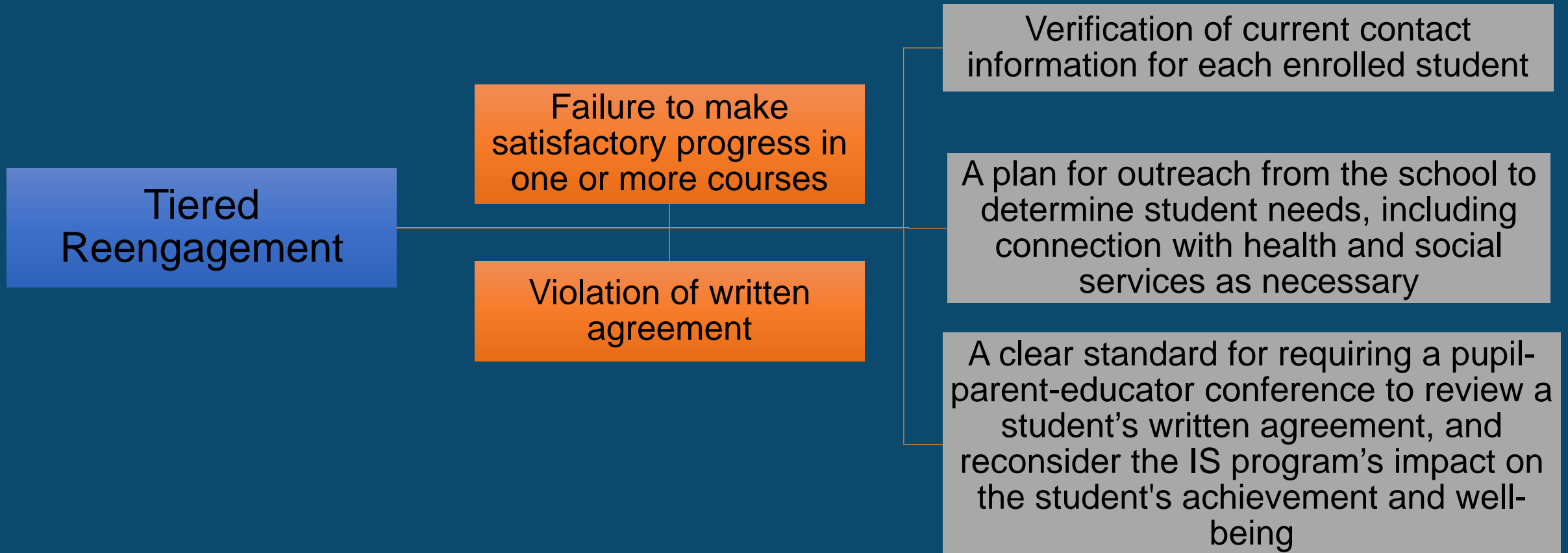
- Student's achievement and engagement in the IS program, as indicated by the student's performance on the school district's local control and accountability plan pursuant to paragraphs (4) and (5) of subdivision (d) of *EC* Section 52060 (Local Control and Accountability Plan). (*AB 130*)
- Completion of assignments, assessments or other indicators that evidence the student is working on assignments, learning required concepts, and making progress toward successful completion of course. (*AB 130*)
- Learning required concepts, as determined by the supervising teacher. (*AB 130*)
- Progressing toward successful completion of the course of study or individual course, as determined by the supervising teacher. (*AB 130*)

# CBIS and Satisfactory Progress (2)

If satisfactory progress is **not being made** in one or more courses:  
(AB 130)

- Notification to student and parents.
  - Conduct an evaluation to determine if alternative placement should be made.
  - Maintain a written record of the unsatisfactory progress evaluation which is considered a mandatory interim record and must be maintained for 3 years.
- Maintain written or computer-based evidence of satisfactory progress for each student and each course. Evidence shall include:
  - A grade book or summary document that lists all assignments, examinations and associated grades.

# CBIS and Tiered Reengagement



# CBIS Written Agreement (1)

- Summary of the adopted policies and procedures adopted by the governing board of the LEA.
- The duration of the enrolled course or courses, the duration of the learning agreement, and the number of course credits for each enrolled course.
- Learning objective and expectations for each course.
- Specific resources including materials and personnel made available to student.
  - The resources include confirmation of or providing access to the connectivity and devices adequate to participate and complete work. *(AB 130)*
- A statement detailing the academic and other supports that will be provided to address the needs of students who are not performing at grade level, or need support in other areas, such as English learners, individuals with exceptional needs in order to be consistent with the student's IEP or 504 plan, students in foster care or experiencing homelessness, and students requiring mental health supports. *(AB 130)*
- A statement that enrollment in a course is optional and that instruction may be provided only if the student is offered the alternative of classroom instruction. *(AB 130)*

# CBIS Written Agreement (2)

- Manner, time, frequency and place for submitting a student's assignments, for reporting progress, and for communicating with a student's parent or guardian regarding a student's academic progress. (*AB 130*)
- Objectives and methods of study for student's work. (*AB 130*)
- Statement of policies regarding maximum length of time allowed between the assignment and the completion of assigned work, level of satisfactory educational progress, and the number of missed assigned allowed before an evaluation. (*AB 130*)
- Statement of the number of course credits or, for the elementary grades, other measures of academic accomplishment to be earned by the student upon completion. (*AB 130*)



# CBIS Written Agreement (3)

- Voluntary signed learning agreement completed no later than 30 days after the first day of instruction (2021-22 school year only). *(AB 130)*
- Required signatures:
  - Student,
  - Parent, guardian or caregiver, unless student is 18 or officially emancipated,
  - Certificated person responsible for supervising student's IS, i.e., the supervising teacher, and
  - Any other persons who have direct responsibility for providing assistance to student.
- Signed written agreements, supplemental agreements, assignment records, work samples, and attendance records assessing time value of work or evidence that an instructional activity occurred may be maintained as an electronic file. *(AB 130)*
- Ability to collect electronic signature. *(AB 130)*
- Either an original document or an electronic file of the original document is allowable documentation for auditing purposes. *(AB 130)*

# Work Assignments and Recordkeeping

- Student Assignments:
  - Teachers are not required to write on the work product.
  - Student assignments and work records must be kept for 3 years.
- LEAs must maintain written or computer-based evidence of satisfactory progress for each student and each course. Evidence shall include:
  - A grade book or summary document that lists all assignments, examinations and associated grades.

# Course Based Independent Study Attendance Credit

## Minimum Day

- The time value of enrolled courses must be equivalent to the minimum day to generate attendance credit.
- For charter schools a daily engagement record is needed.
- For continuation education, attendance is in whole days or hours.
- Cannot exceed one day of apportionment credit per day of instruction.
- Minimum day by grade span (applies to school districts and COEs):
  - TK and kindergarten = 180 minutes
  - Grades 1-3 = 230 minutes
  - Grades 4-12 = 240 minutes

# Ratio of ADA to Full Time Equivalent Certificated Employees



# Overview

- The ratio of IS ADA to IS FTE certificated employees serving IS should not exceed the ratio of ADA to FTE employees for all other educational programs offered by that LEA.
- Each LEA participating in IS must:
  - Determine a comparative ratio of ADA to FTE certificated employees for all other educational programs.
  - Determine its ratio of IS ADA to FTE certificated employees providing direct IS instruction.
  - Evaluate whether the IS ADA to FTE ratio meets or exceeds the comparative ADA to FTE ratio.
- ADA for IS students that exceeds the ratio cannot be claimed for the purpose of apportionment.
- Although not reported for the purpose of apportionment, excess IS ADA should be reported through PADC software.

# Comparative Ratio (1)

- Negotiated through collective bargaining.
  - Must specifically state that the ratio negotiated is the comparative ratio to be used for IS.
- Calculated ratio:
  - ADA to be reported at P-2, excluding:
    - ✓ ADA for students over 18, except charter schools.
    - ✓ Special day class ADA.
    - ✓ Necessary small school ADA.

# Comparative Ratio (2)

- Calculated ratio (cont.):
  - FTE:
    - ✓ Exclude FTE certificated employees who exclusively provide IS instruction.
    - ✓ Exclude FTE certificated employees who teach full time special day classes.
    - ✓ Exclude FTE certificated employees whose services supplement direct instruction.
    - ✓ Exclude FTE certificated employees who teach in necessary small schools.
- Prior year ratio of largest unified school district.
  - Applies to COEs and charter schools.
- 25:1
  - Applies to charter schools.

# Independent Study Ratio (1)

- Once the comparative ratio is determined, LEA should determine ADA to FTE ratio.
- Compute total units of full time IS ADA, excluding:
  - ADA generated by students over the age of 18, except charter schools.
  - IS ADA generated by students enrolled in special day class full time.
  - IS ADA generated by students in necessary small schools.



# Independent Study Ratio (2)

- Compute total IS FTE certificated employees.
  - Exclude FTE certificated employees who exclusively provide instruction to students over 18, except charter schools.
  - Exclude FTE certificated employees who teach full time special day classes.
  - Exclude FTE certificated employees who services supplement direct instruction.
  - Exclude FTE certificated employees who teach in necessary small schools.

# Ratio Evaluation and ADA Reporting

- Each LEA must evaluate its comparative ADA to FTE ratio against its IS ADA to IS FTE ratio to determine whether the LEA has excess ADA.
- If the comparative ratio of ADA to FTE is the same or greater than the ratio of IS ADA to IS FTE the LEA does not have excess ADA and can include all of their ADA in the ADA reported for the purpose of apportionment.
- If the comparative ratio of ADA to FTE is less than the ratio of IS ADA to IS FTE the LEA has excess ADA .
- Excess ADA must be excluded from ADA reported for the purpose of apportionment.
- Excess ADA must be reported separately through attendance reporting data entry screens.
- Commencing with the 2021–22 fiscal year Guide for Annual Audits of K–12 Local Education Agencies and State Compliance Reporting, the Controller shall incorporate verification of the ratios, including fiscal penalties for noncompliance. (AB 130)

# Independent Study and Emergency Closures



# Emergency School Closure (1)

- As a reminder, LEAs must also include a plan for offering IS to students affected by school closures of ten or more days. (*AB 130*)

# Emergency School Closure (2)

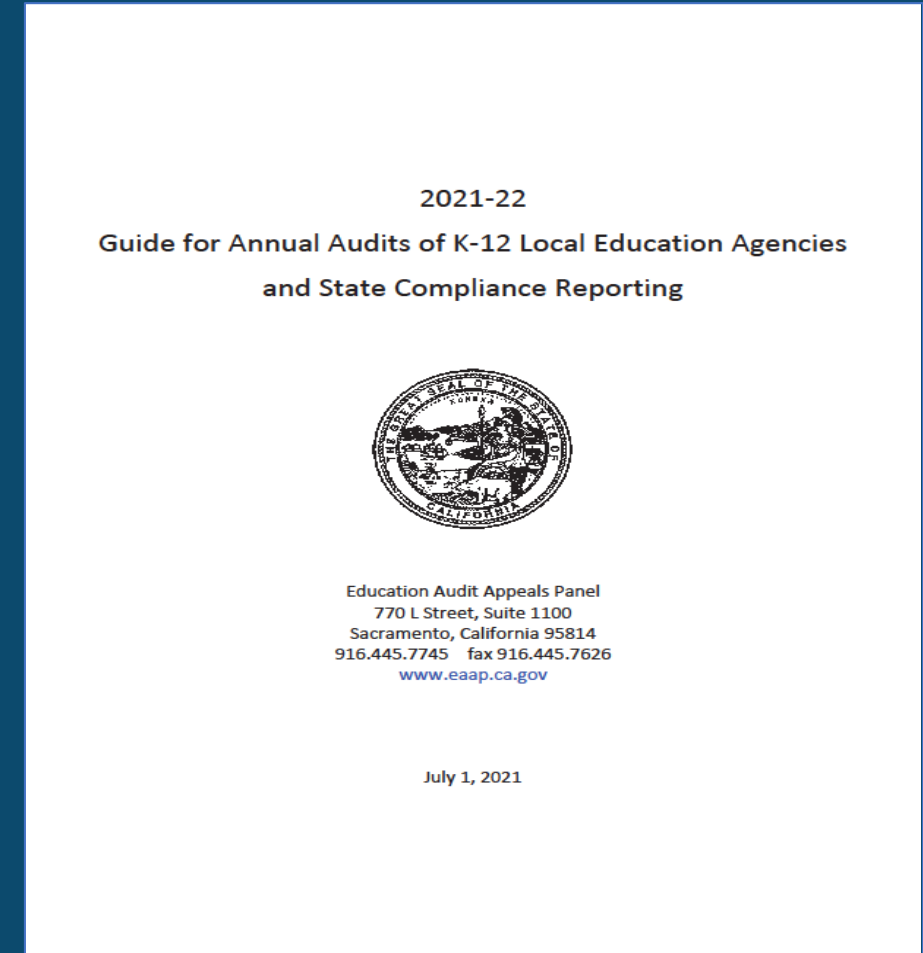
- When a school is closed due to an emergency, that day is considered a non-instructional day and students should not be marked as present or absent. Instead, the LEA should use one of the non-instructional day codes available in their attendance software to note that it was a school closure day.
- If the IS contract was 3 or more consecutive school days (for school districts) and the contract period ends up including days that are closed due to an emergency, then the student may generate attendance credit for the days when school was opened and offering instruction. (*AB 130*)
- In order to generate attendance credit the student's work must be turned in by the due date established in the student's IS contract. This applies to traditional IS only.
- CDE suggests that LEAs make note on the contract that the contract period was interrupted by any emergency days. This applies to traditional IS only.

# Audit Guide



# Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting (Audit Guide)

The audit guide provides the audit steps, reporting requirements, and other guidance, for the required annual financial and compliance audits of K-12 Local Education Agencies.



# Audit Guide Timeline of Activities (1)

Timing	Activity
August - September	<ul style="list-style-type: none"><li>• Divisions within the CDE submit proposals to change existing audit procedures or add new audit procedures.</li></ul>
October - December	<ul style="list-style-type: none"><li>• Audit Guide Workgroup meets to review, edit and finalize proposed changes.</li></ul>
January	<ul style="list-style-type: none"><li>• Audit Guide Workgroup finalize changes to the supplemental audit guide.<ul style="list-style-type: none"><li>○ SCO submits to EAAP for final approval.</li></ul></li><li>• Finalize changes to next year's audit guide or schedule February meetings if needed.</li></ul>
February	<ul style="list-style-type: none"><li>• SCO submits changes for next year's audit guide to EAAP for final approval.</li></ul>



# Audit Guide Timeline of Activities (2)

Timing	Activity
March 1	<ul style="list-style-type: none"><li>• Supplemental audit guide adopted by EAAP and posted to EAAP's website.</li></ul>
July 1	<ul style="list-style-type: none"><li>• Next year's audit guide is adopted by EAAP and posted to EAAP's website.</li></ul>

Audit Guide and Supplement is adopted by EAAP pursuant to the rulemaking procedures of the Administrative Procedure Act and posted on EAAP's website at <http://eaap.ca.gov/>.

# References

- IS ADA – *EC* sections 46300 through 46300.7
- IS Emergency School Closure – *EC* Section 46393
- Charter school IS – *EC* sections 47612.5 and *CCR*, Title 5, sections 11960, 11963 through 11963.7
- IS program requirements and restrictions on apportionment – *EC* sections 51745 through 51749.3
- CBIS program and requirements – *EC* sections 51749.5 and 51749.6
- General IS provisions, standards and charter school specific provisions – *CCR*, Title 5, sections 11700 through 11705

# Additional References

- Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting can be found at: <http://eaap.ca.gov/audit-guide/current-audit-guide-booklet/>
- For more information on the IS Ratio Calculation, visit CDE's Independent Study Ratio Calculations web page: <https://www.cde.ca.gov/sp/eo/is/calculations.asp>
- For information on funding for new charter schools, visit CDE's Charter School Funding web page: <https://www.cde.ca.gov/fg/aa/pa/csfunding.asp>
- For information regarding submission of the Request for Allowance of Attendance Due to Emergency Conditions, Form J-13A, visit the CDE's Form J-13A web page: <https://www.cde.ca.gov/fg/aa/pa/j13a.asp>
- For information on the statewide average absence rate, visit CDE's Funding Rates and Information web page: <https://www.cde.ca.gov/fg/aa/pa/ratesandinfo.asp>

# Contact Information

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# Thank you!

