

**LOCAL EDUCATION AGENCIES OTHER THAN CHARTER SCHOOLS**

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**D. INDEPENDENT STUDY**

1. If the LEA reported ADA generated through independent study, perform the following procedures at the agency level:
  - a. Reconcile the LEA's independent study attendance records to ADA generated through full-time independent study reported to the CDE.
  - b. From the independent study attendance records, select a representative sample of pupils for whom ADA generated through independent study was claimed, including pupils on intermittent or "short term" independent study if the LEA offered that option, and confirm that every pupil in the sample is identified in the written records of the district or county board by grade level, by program placement, and by the school in which the pupil is enrolled.
  - c. If, pursuant to the foregoing audit procedure, any pupils are found that were not identified in the written records of the district or county board by any one or more of grade level, program placement, and the school in which the pupil was enrolled, calculate and state in a finding the number(s) of units of ADA, by grade span, that were inappropriately reported for apportionment and an estimate of their dollar value. If there are any ungraded units of ADA, then proportionately allocate the disallowance among the grade spans.
  - d. Verify the LEA's independent study ratio calculation, 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.
  - e. Interview LEA administrative personnel and school counselors to determine if the LEA had policies and procedures to ensure that any pupil terminating an independent study agreement was permitted to immediately recommence classroom study.
  - f. Interview LEA administrative personnel as well as a sample of independent study teachers and review written

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agreements to determine whether it was the LEA's policy or practice to provide independent study pupils or their parents/guardians with monetary funding or any other things of value such as equipment or paid private instruction. If so, determine whether classroom pupils or their parents/guardians had the same access to funding or things of value. Read program materials provided to all parents/guardians to determine that opportunities were equal and that pupils engaged in independent study were neither offered nor given incentives or special benefits.

2. Select a sample of schools that is representative of the LEA and sufficient in size to allow the auditor to draw a reasonable conclusion with respect to the LEA's compliance with independent study requirements. Verify that the monthly site summaries used for summarizing attendance provide accurate information by performing the following procedures:
  - a. At each school, examine the attendance accounting records to verify that the attendance of pupils while engaged in independent study was maintained on separate registers or the LEA had another mechanism in place to track ADA generated through independent study separately from other ADA.
  - b. Determine the total number of days of attendance reported for each sampled school that resulted from attendance by pupils while engaged in independent study. Reconcile the monthly totals (days of apportionment attendance) on the site's attendance summary to the summary maintained by the LEA for the P2 and Annual attendance reports.
  - c. Select a test month in the P2 or Annual attendance reporting period. Verify the mathematical accuracy of the monthly report and trace the totals to the school's attendance summary.
  - d. Verify that a certificated employee of the LEA coordinated, evaluated, and provided general supervision (as that term is defined in title 5, California Code of Regulations, section

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11700(b)), of each pupil's independent study, as required by subdivision (a) of Education Code section 51747.5.

- e. Select a representative sample of teachers. Verify the mathematical accuracy of the teachers' attendance records of pupil attendance. Trace the monthly totals from the monthly report to the attendance records.
  - f. If 100% apportionment attendance was recorded for all independent study pupils, ensure that the teacher did not accrue more days of apportionment credit for any assignment than there were school days in that assignment ("banking"); or accrue days of attendance for work submitted subsequent to the specified due date for the assignment ("make-up").
  - g. For programs in which hourly attendance accounting is not required pursuant to title 5, California Code of Regulations, section 406, verify that attendance credit was recorded in whole days based on the supervising teacher's personal review, evaluation, and assignment of time value to the pupil's work product, or the supervising teacher's review of the evaluation and assignment of time value made by another certificated teacher.
3. From the attendance records, select a representative sample of pupils for whom ADA generated through independent study was claimed, including pupils on intermittent ("short term") independent study if the LEA offered that option, and perform the following procedures:
- a. Verify that no pupil was enrolled in the LEA pursuant to subdivision (b) of Education Code section 48204 while engaged in full-time independent study.
  - b. Determine each selected pupil's county of residence at the time of commencing independent study and verify that it is the county in which the apportionment claim is reported or a contiguous county within California.
  - c. Determine whether mailing addresses or other evidence of residency changed during the time the pupils were in

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independent study and, if so, whether each pupil remained resident of the same or a contiguous county within California.

- d. Verify that a total of not more than one day of attendance generated through independent study was recorded for each pupil, including pupils enrolled in more than one program, for any calendar day on which school was in session.
- e. Verify that a written agreement exists for each pupil selected.
- f. Verify that every pupil whose independent study attendance was claimed for apportionment was participating under an agreement for a minimum of five consecutive school days.
- g. Verify that every written agreement contained all the required elements:
  - 1. The manner, time, frequency, and place for submitting a pupil's assignments and for reporting his or her progress
  - 2. The objectives and methods of study (pupil activities selected by the supervising teacher as the means to reach the educational objectives set forth in the written agreement) for the pupil's work
  - 3. The methods utilized to evaluate that work (any specified procedure through which a certificated teacher personally assesses the extent to which the pupils achieved the objectives set forth in the written assignment)
  - 4. The specific resources, including materials and personnel, to be made available to the pupils (resources reasonably necessary to the achievement of the objectives in the written agreement, not to exclude resources normally available to all pupils on the same terms as the terms on which they are normally available to all pupils)

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5. A statement of the policies adopted pursuant to subdivisions (a) and (b) of Education Code section 51747:

A) The maximum length of time allowed between the assignment and the completion of a pupil's assigned work;  
and

B) The number of assignments a pupil may miss before there must be an evaluation of whether it is in the pupil's best interests to continue in independent study.

6. The duration of the independent study agreement, including the beginning and ending dates for the pupil's participation in independent study under the agreement, with no agreement being for longer than one school year

7. A statement of the number of course credits or, for the elementary grades, other measures of academic accomplishment appropriate to the agreement, to be earned by the pupil upon completion

8. A statement in each independent study agreement that independent study is an optional educational alternative in which no pupil may be required to participate (in the case of a pupil who is referred or assigned to any school, class or program pursuant to Education Code section 48915 or 48917, the agreement also shall include the statement that instruction may be provided to the pupil through independent study only if the pupil is offered the alternative of classroom instruction)

9. Signatures, affixed prior to the commencement of independent study, by:

A) The pupil;

B) The pupil's parent, legal guardian, or caregiver as that term is used in Family Code section 6550 and following, if the pupil is less than 18 years old;

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C) The certificated employee who has been designated as having responsibility for the general supervision of independent study; and

D) All other persons, if any, who had direct responsibility for providing assistance to the pupil.

- h. Verify that no days of attendance were reported for dates prior to the signing of the agreement by all parties.
- i. Trace each pupil's attendance from the attendance records to the teacher's register, record of the pupil's work completed, and the corresponding work assignment record. Verify that pupil work samples have been retained in the file.
- j. Verify that the pupil work product samples are related to the assignment pursuant to which the work was undertaken and reflect the curriculum adopted by the local governing board and not an alternative curriculum.
- k. Review records and other relevant documentation to verify that each pupil's choice to commence or to continue in independent study was entirely voluntary and uncoerced.

4. State in a finding the number(s) of inappropriately reported units of ADA, by grade span, identified through the foregoing audit procedures and an estimate of their dollar value. If there are any ungraded units of ADA, then proportionately allocate the disallowance among the grade spans.