

2019-101 AUDIT SCOPE AND OBJECTIVES

School Districts—Local Control and Accountability Plans

The audit by the California State Auditor will provide independently developed and verified information related to a selection of three large, geographically dispersed school districts with a significant number of students who are considered low income, English learners, or foster youth. The audit's scope will include, but not be limited to, the following activities:

1. Review and evaluate the laws, rules, and regulations significant to the audit objectives.
2. Regarding the local control funding formula (LCFF), perform the following steps to the extent possible:
 - (a) Identify and evaluate each school district's methodology for distributing and spending LCFF funds on its students or at its schools.
 - (b) For at least three fiscal years, examine each district's total LCFF funding and expenditures and assess how they have changed over time under the LCFF.
 - (c) Determine for each school district and a selection of schools within each district the LCFF funding and expenditures by LCFF category and for low-income, English learner, and foster youth students, and determine whether the expenditures are appropriate.
3. Regarding Local Control and Accountability Plans (accountability plans), perform the following steps:
 - (a) Identify and assess the goals within each local educational agency's (LEA) accountability plan or elsewhere that are aimed at raising student achievement, especially those goals intended to benefit low-income, English learner, and foster youth students.
 - (b) Review and assess whether each LEA's most recent accountability plan complies with applicable legal requirements, especially those requirements associated with measuring achievement and with helping students who are members of groups associated with chronically low academic achievement.
 - (c) Make any necessary recommendations for improving accountability plans and student achievement levels, including, if warranted, additional goals that would be helpful to ensure improved achievement levels of these student groups.
4. Regarding the measurement of educational success, perform the following steps:
 - (a) Identify and evaluate the measurements and measurement tools that each school district uses to assess success in educating its students, including low-income, English learner, and foster youth students.
 - (b) Determine whether additional measurements would help the districts better ensure student success.

5. Review and assess any other issues that are significant to the audit.