

## **210:10-1-5. Audits**

(a) **Financial audit.** All schools are required to make available, to personnel of the State Department of Education, all records pertaining to Federal programs, state aid appropriations and expenditures from the general fund of the previous year; making it possible to complete an audit on all funds. Public officials, members of the boards of education, superintendents, principals, and any other persons, whose duty it is to make appropriations and/or expenditures in accordance with the provisions of the state aid law, the federal law and regulations of the State Board of Education, will be held responsible for any misappropriation or illegal expenditure of such funds.

(b) **Penalty.** If it is discovered that a school district is unable to pay its current year's obligations through careless handling of funds by the school administrator, the State Board of Education may require the administrator to show cause why his administrator's certificate should not be revoked.

### **(c) Student attendance record audits.**

(1) Regional Accreditation Officers of the State Department of Education are required to audit the student attendance records of all Oklahoma public school districts.

(2) In addition to the Statistical Report, the official document for student attendance accounting and auditing is the Student Attendance Register. All other student attendance documents, reports and summaries only support the accuracy of the Student Attendance Register and the Statistical Report.

(3) A school or program within a district that has a different school year from the district must present a separate Statistical Report and Attendance information reflecting the different school year for that school or program. The school or program will be audited separately from the district.

(4) Each person who keeps a Student Attendance Register is required to make all entries in ink, record the attendance data for each pupil each day, keep the Register in a safe place and understand that the Register is subject to audit at any time.

(5) If the attendance records show that school was maintained for less than a full annual term without approval of the State Board of Education, state aid will be reduced accordingly unless it can be shown that the attendance records as originally presented were in error.

(6) When attendance, membership or transportation is deducted for any reason by the audit, state aid will be reduced accordingly. Factual information may be presented by the school within ninety (90) calendar days from the date of the audit showing acceptable evidence that indicates the audit is in error.

### **(d) Enrollment.**

(1) Enrollment means recording the name of a pupil on a class roll. Total Enrollment for an attendance period or for the year, whether for a class or for an entire school is the number of all enrollments so recorded. If a student is promoted or moves from one district or school to another during a school year, the student's name will be recorded on each class roll concerned. A record of that student's enrollment will be included in the original and every subsequent roll even though the pupil will be dropped from the original roll and every subsequent roll except the current one.

(2) All students attending any school within a school district, including underage, overage, nongraded, nonresident, tuition and nontransferred students, shall have their names entered in the attendance register and have their attendance recorded in the same manner as any other student. Students are to be placed on roll the first day that the student actually attends class.

(e) **Entry, gain and loss.**

(1) Source of Entry will always be placed on both the Register and the Master Roster. The Source of Entry will be entered on the date that the child begins school and it consists of a letter and a number. The letter indicates whether the student is entering a public school in this state for the first time during the current school year. The number identifies where the student was previously enrolled. Both the letter and number are to be used for Source of Entry.

(2) A student cannot be an Original Entry more than once during any one school year. The student only has one Original Entry regardless of the number of different classrooms, schools or school districts in which the pupil enrolls or attends during the year. Entry codes are recorded on the first day the student actually attends class. There are two kinds of entry codes:

(A) E1 - A student entering a public school for the first time during the current school year. The student has not been enrolled in Oklahoma or any other state. However, a student transferring from a private or parochial school during the current school year is also classified as an E1.

(B) E2 - A student entering a public school in Oklahoma from another state. The student has previously been enrolled in a public school in another state during the current school year.

(3) When a pupil enrolls in a public school classroom in this state a second or succeeding time during the current school year, the student is called a Gain. A student can be a Gain more than once during the same school year. The number of Gains in a school or school district do not decrease during the current school year. Gain codes are recorded on the first day the student actually attends class. There are four kinds of gains:

(A) G1 - A student enters a classroom by transfer or promotion from another school in the same school district.

(B) G2 - A student enters from another school district in Oklahoma.

(C) G3 - A student reenters the same school after a withdrawal due to illness, suspension, necessity to work, truancy, or temporary absence from the district.

(D) G4 - A student reenters the same school system after an apparent permanent withdrawal.

(4) A Loss code is recorded each time a student withdraws from school. Loss codes are to be recorded on the date when the loss occurred. A student is not considered to be off roll until a Loss code is recorded. There are four kinds of Losses:

(A) L1 - A student is promoted to another grade or transferred to another school in the same school district.

(B) L2 - A student moves to another school district in Oklahoma.

(C) L3 - A student leaves school due to sickness, suspension, necessity to work, truancy or temporary absence from the district.

(D) L4 - A student leaves school due to passing compulsory school age, graduation, dropping out, moving to another state, attending a nonpublic school or death.

(5) All Entries, Gains and Losses are to be entered in the Student Attendance Register on the day that the transaction occurs. Students are not considered on roll until they actually attend class. Students are always considered on roll until a loss code is entered.

(f) **Attendance and absence.**

(1) A student is to be considered present only on those days when in actual attendance in school or when participating in scheduled school activities under the direction and

supervision of a regular member of the faculty. A student who is excused from attending school during an examination period or because of sickness or for any other reason shall not be counted in attendance.

(2) All student attendance, absence and transportation information is compiled on a half-day basis with the exception of attendance, absence and transportation information for half-day early childhood or kindergarten programs which are recorded on a full-day basis. A student must be in attendance ~~two of the first three hours~~ for two-thirds (2/3) of the first half of the school day to be recorded present for one-half day; likewise, a student must be in attendance ~~two of the final three hours~~ for two-thirds (2/3) of the second half of the school day to be recorded present for one-half day.

(3) School hours are different from school periods. A school day must consist of six hours not including a lunch period. The six-hour school day can be divided into periods as the school deems appropriate.

(4) A student who is suspended out of school for any length of time is to be dropped as an L3 on the first day of the suspension. The suspended student is to be recorded as a G3 when the student returns to class. A student who is absent from the classroom without excuse ten consecutive days is to be recorded as absent each day. On day eleven, the pupil is to be dropped (L3) from the roll. All withdrawals are to be recorded on the date that the student is no longer in attendance.

(5) A school day for kindergarten or early childhood can either be ~~two and one half or six hours long~~ a half-day of at least two and one half (2 ½) hours, or the district's standard full school day. However, kindergarten and early childhood absence and attendance is always recorded on a full day basis. Nongraded pupils who are on a partial day schedule are to be counted on roll and in attendance when present.

(6) As a condition of receiving accreditation from the State Board of Education, all students in Grades nine through twelve shall enroll in a minimum of six periods, or the equivalent in block scheduling, of rigorous academic and/or rigorous vocational courses each day, which may include arts, vocal and instrumental music, speech classes, and physical education classes.

(g) **School activities.** School activities may take place either on the school premises or off the school premises. In order for a student to be counted in attendance, the school activity must be under the direction and supervision of a teacher. Students dismissed and not under the direction and supervision of a teacher cannot be considered as participating in a school activity and cannot be counted in attendance. A student serving as a legislative page is to be counted in attendance at the school.

(h) **Parent-teacher conference days.** Only students active in membership are to be counted in attendance on parent-teacher conference days. Only one parent-teacher conference day per semester will be counted for attendance purposes as a regular school day and included as part of the ~~175~~180 days of required classroom instruction. Other days are encouraged above the one day per semester for parent-teacher conferences, but will not be counted for attendance purposes as regular school days. For a school district which has implemented a one thousand eighty (1,080) hour school year pursuant to 70 O.S. § 1-109, parent-teacher conferences may be counted as classroom instruction time for no more than six (6) hours per semester, for a total of up to twelve (12) hours per school year.

(i) **Concurrent enrollment.** A school district may receive full average daily attendance on a high school student who is participating in concurrent enrollment. In determining a legal school

day for a student who is concurrently enrolled the district can use a combination of local school enrollment, college enrollment, and travel time. A student participating in concurrent enrollment is considered present when traveling to or from and while attending the college.

(j) **Professional meeting day.**

(1) The State Board of Education has defined a professional meeting day to be any day on which the faculty of a school district is engaged in the educational planning for improvement of the local school system; or that the faculty engages in a local, county, district or state education planning workshop or teacher's meeting. Such a day shall be identified as a professional day in each attendance register on the day the meeting occurred.

(2) Days used to work at the beginning or at the end of the school year shall not be counted as professional development activities. Preparing the classroom for instruction, grading papers, recording grades, completing report cards or enrolling students are not examples of professional development activities.

(3) A school district may not count more than thirty (30) hours each school year that are used for attendance of professional meetings toward the one hundred eighty (180) days or one thousand eighty (1,080) hours of classroom instruction time that school is required to be in session.

(k) **Transportation.**

(1) A student must reside one and one-half miles or more by commonly traveled road from the school attended to be considered transported. Students living less than one-and one-half miles from the school may be transported but shall not be counted as transported pupils on the Transportation Report for state aid purposes.

(2) Transportation may be provided for early childhood and kindergarten students to and from school during the normally scheduled morning and afternoon bus operation. Districts may also provide additional transportation, at local expense, for either early childhood or kindergarten students at midday. However, the school district is not required to provide midday transportation to either early childhood or kindergarten students. Midday transportation for early childhood and kindergarten pupils shall not be recorded on the Transportation Report.

(3) A legally transferred or tuition student residing outside of the school district's approved transportation area may be transported to the school provided the student meets the bus within the transporting district's approved transportation area. However, tuition students may not be counted as transported students on the Transportation Report.

(l) **Authority for birth.**

(1) Documentation that can be used to verify school age. Examples of Authority for Birth are:

- (A) Birth certificate
- (B) Attending physician's certificate
- (C) Permanent school record
- (D) Family bible
- (E) Parent statement
- (F) Last year's attendance register
- (G) Other official scholastic record

(2) Birth certificates, if available, must be provided for kindergarten and first grade students who are first-time enrollees. Each different Authority for Birth must have its own unique code on the Master Roster.

(m) **Basis of admission.**

(1) A student is admitted to school because the student meets certain criteria. Examples of Basis of Admission are:

- (A) The student's parents are residents of the district
- (B) The student has a valid transfer
- (C) The student is a 9-12th grade pupil who resides in an elementary school district
- (D) The student is a nonresident pupil that pays tuition in order to attend this school

(2) Each different Basis of Admission must have its own unique code on the Master Roster.

(n) **Career and Technology Center.** Students are considered in attendance when traveling to or from and while attending a Career and Technology Center.

(o) **Home-based program.** An educational program for special education students who are unable to participate in a full-day educational program at school. Home-based pupils are considered on roll and in attendance.

(p) **Nongraded.** Students who are below school age, but at least three years old, who are required by law to be served by the public schools. Also, students who have passed compulsory attendance age and are required by law to be served by the public schools may be classified as nongraded. Nongraded students are carried on roll and in attendance.

(q) **Out-of-home placement.** A student who is not a resident of the district but is housed and educated in a residential child facility or a treatment center located in the district. Out-of-home placement students are carried on roll and in attendance and are considered resident students during the time the students are at the facility.