



**TO:** Chief Executive Officers  
Chief Business Officers  
Chief Instructional Officers

**FROM:** Natalie Wagner, Director, Fiscal Standards and Accountability, College Finance and Facilities Planning Division

**RE:** Non-CCAP Dual Enrollment 11.00 Maximum Units for Special Part-Time Students

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This guidance memo provides information about the statutory **11.00** unit cap for Non-CCAP special part-time students.

Education Code section 76001(d) states “a special part-time student may enroll in up to, and including, 11 units per semester, or the equivalent thereof, at the community college.” In previous years, the Contracted District Audit Manual (CDAM) and the Student Attendance Accounting Manual (SAAM) stated that the unit cap for a special part-time student in non-CCAP courses was 11.99 units; however, the most recent versions of the CDAM and SAAM have corrected this to 11.00 units in accordance with the statute. Once a student enrolls in over 11.00 units, they become a special full-time student.

The primary difference between special part-time and special full-time students relates to the potential non-applicability of various student fees and nonresident tuition. Individuals who are classified as special part-time students under Education Code section 48800 and 76001 are exempt from the enrollment fee pursuant to Education Code section 76300(f) and the nonresident tuition fee pursuant ECS 76140(a)(4). Additionally, special part-time students participating in a CCAP partnership are exempt from various prescribed fees pursuant to Education Code section 76004(q).

Districts should begin planning now for modifications to their internal controls to ensure that special part-time students are not able to enroll in more than 11.00 units per semester or quarter.

#### **Audit Expectations**

For the 2020-21 annual financial audit, noncompliance with this requirement should be considered an audit discussion item in order to give districts time to correct the issue and ensure that non-CCAP special part-time students are enrolled in no more than 11.00 units. Auditors do not need to develop a written finding for the audit report, but may include the

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issue in a Management Letter identifying material weaknesses or significant deficiencies in internal controls, as applicable

However, beginning in 2021-22, auditors should issue an internal control audit finding and calculate questioned costs for any district that classifies students enrolled in more than 11.00 units as special part-time students. Results of sample testing should be extrapolated to the full population and questioned costs calculated based on the required enrollment fee multiplied by the total extrapolated units for students that should have been classified as full-time. Resulting questioned costs will be deducted from the district's state general apportionment at a subsequent apportionment cycle.

If you have questions or need further assistance, please contact Amanda Voie at [avoie@cccco.edu](mailto:avoie@cccco.edu).

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