FCMAT
FISCAL CRISIS & MANAGEMENT ASSISTANCE TEAM
CSIS California School Information Services

Inglewood Unified School District

JULY 2015

PROGRESS REPORT

Inglewood Unified
School District

Follow-up Review

July 2015

Introduction and Executive Summary

Introduction

The Inglewood Unified School District was established in the early 1950s as the successor of the Inglewood School District, which came into existence in 1888. It encompasses nine square miles in Los Angeles County and is about 13 miles southwest of the city of Los Angeles. Inglewood Unified currently serves approximately 11,000 students in 18 schools in the city of Inglewood and an adjacent section of unincorporated Los Angeles County (Ladera Heights). The district's schools include 10 TK-6 schools, one TK-8 school, one middle (6-8) school, one middle (7-8) school, three high schools, one dependent charter school (TK-8), and one career technical education/adult education/alternative education school. The district has one preschool child development center, and numerous independent charter schools are also located in the district.

On September 14, 2012, the governor approved Senate Bill (SB) 533, Chapter 325, bringing the district under state receivership with a state-approved emergency appropriation for $55 million to avoid fiscal insolvency. The district's previous management made efforts to avoid the takeover with last-minute expenditure reductions totaling approximately $22 million, but after years of deficit spending, the district's structural budget imbalance was too large. The district was projected to have a negative cash balance by March 31, 2013. Stated reasons for fiscal insolvency included: overstating average daily attendance (ADA), understating California State Teachers' Retirement System payments, understating certificated salary expenses, continued deficit spending, and declining enrollment. State emergency appropriations are sized based on many assumptions, but their underlying purpose is to provide cash-flow assistance to allow the district time to make the necessary reductions to correct the structural operating deficit for the current and two subsequent fiscal years to be fiscally solvent. These emergency appropriations are not meant to solve the fiscal problem, but to allow time so that the district can make the necessary reductions to correct the structural operating deficit.

The funds for the emergency appropriation (loan) to support cash flow in the district were initially to be issued, as provided for in the legislation, by the California Infrastructure and Economic Development Bank (I-Bank). The I-Bank typically would sell bonds to investors to raise the capital for this purpose. Temporary loans were made from the state's general fund to provide cash flow during the period before the I-Bank bonds were sold. Before they were sold, Assembly Bill 86, Statutes of 2013, passed. This legislation superseded the previous I-Bank financing and instead authorized the district, through the California Department of Education (CDE), to request cash-flow loans directly from the state's general fund in an amount not to exceed $55 million at a much lower interest rate, saving the district millions of dollars over the life of the loan.

Of the $55 million authorized, the district drew $29 million from November 2012 through February 2013 because of negative cash-flow projections, 53% of the emergency state loan funding, leaving a balance of $26 million available. While the district is receiving greater state apportionment revenues through the Local Control Funding Formula (LCFF) because of its high unduplicated pupil counts for students who are low-income, English learners or foster youth, the district continues a pattern of deficit spending. The district's general fund multiyear financial projection at the time of the 2014-15 second interim projected operating deficits of approximately $7.5 million, $1 million and $1.4 million for fiscal years 2014-15, 2015-16 and 2016-17, respectively.

The district is continuing to experience declining enrollment, and approximately 530 students left its schools for the 2014-15 school year. The district must reduce expenditures in the general fund to immediately decrease the structural deficit. Thus far, Inglewood Unified has not had to make further draws on the emergency appropriation because of the implementation of the LCFF and the additional funds that this has brought to the district. However, the additional revenue will not resolve its solvency issues alone, and those issues are exacerbated by declining enrollment.

Coupled with the current structural deficit, fiscal recovery efforts will be constrained by ongoing costs to the district's general fund to cover the annual debt service payment of $1.83 million, which began in November 2014 and will end in November 2033. This payment has been included in the district's current multiyear financial projections.

Under state receivership, the superintendent of public instruction assumes all the legal rights, duties, and powers of the governing board and appoints a state administrator to act as both the governing board and superintendent. The district's 5-member governing board serves in an advisory role until the district shows adequate progress in implementing the comprehensive review recommendations in the five operational areas, including finance, human resources, community relations and governance, facilities, and pupil achievement, and the superintendent of public instruction determines that the district has built sufficient capacity to self-govern. Even when the governing board resumes control, a trustee will have stay-and-rescind authority until the loan is fully repaid to the state. The Los Angeles County Office of Education's role to manage fiscal oversight during the period of state receivership is a continuing key element to the district's recovery as they must assess and approve budgets, receive interim reports and determine the district's fiscal status and either positive, qualified or negative.

During the first months of state administration, the initial state administrator resigned because of a contractual dispute regarding a collective bargaining agreement that was signed without the consent of the CDE. The assistant superintendent of business services subsequently became the interim state administrator and remained in this position, filling a dual role, until July 1, 2013. On July 1, 2013, a permanent state administrator was appointed, who is called a state trustee based on subsequent legislation, AB 86, Chapter 48/2013, and remains in place at the time of this report.

FCMAT's current review has found that the district has not made sufficient progress in making budget reductions to solve its operating deficit. In comparing its second interim report to the 2013-14 unaudited actuals, no major expenditure reductions were identified for the 2014-15 fiscal year. Instead, deficit spending increased from $3.6 million in 2013-14 to an estimated $7.5 million in 2014-15; the largest increases in expenditures were in the categories of salaries/benefits ($7.9 million), services and other operating expenditures ($3.8 million) and books and supplies ($3.5 million). These numbers are based on the estimates contained in the district's 2014-15 second interim report and may change once the district has closed its books for the fiscal year.

At its March 9, 2015 board meeting, the district approved a resolution to reduce certificated positions by 52.0 full-time equivalents (FTEs) and four hourly positions in an effort to address deficit spending and declining enrollment. The resolution of May 11, 2015 implementing certificated layoffs reduced the number of positions to 47.0 FTE and five hourly positions, Included within these numbers are 17 program instructional facilitator and assistant principal positions, which are considered by many site principals to be instrumental in operating well-performing schools. No resolution had been submitted regarding layoffs for classified staff as of the writing of this report.

The district placed a $90 million general obligation bond called Measure GG on the ballot on November 6, 2012, and won 86.1% voter approval, the highest support for a K-12 state bond election since 2002. The district issued $30 million in bonds on July 16, 2013 to begin to address capital facility's needs and the bond proceeds were deposited into the district's building fund (fund 21). Because Measure GG was placed on the ballot as a Proposition 39 bond measure, expenditure of the funds requires the formation of a citizens' oversight committee, and the district has encountered difficulties in obtaining the membership required under Education Code Section 15282. At the time of FCMAT's fieldwork, the district was actively seeking applications for membership on this committee. Minimal expenditures have been made from Measure GG to date; however, the length of time that has elapsed since the July 2013 $30 million bond issuance with no expenditure of the funds places the district in the position of possibly having to address the issue of arbitrage.

The district continues to also plan on utilizing the Los Angeles World Airports funds and has received confirmation of a $44 million award. The Hollywood Park and Inglewood Forum development projects along with the prospect of large donations from district alumni add to the amounts potentially available for the district's capital facility needs. Those needs are unique to each school and are listed in two different documents -- a 2012 draft facilities plan and a 2014 facilities master plan which should be combined into one plan to assist the district in the use of available funds.

The district reached a settlement with its certificated bargaining unit for 2014-15 and has initiated the collective bargaining process with its classified unit. These negotiations will be a key component in the district's ability to address deficit spending. The efforts of the Human Resources and Business Services departments in implementing the position control system should also help in accurately budgeting and assessing staffing needs.

The district has had three state administrator/trustees during a 4-year period, creating some unrest and uncertainty regarding organizational development and consistency in creating and implementing long-range plans for recovery. The district has now hired a full team of qualified executive cabinet members who are making progress in establishing core structure to their departments. The district has also undergone an almost total replacement of its board during the current review period, which will require in-depth training of all members.

The hiring of the new executive cabinet members and the work they have accomplished during this review period is evidenced in the improvements FCMAT has observed. As they continue to focus on improvement and recovery, particular areas will require significant attention. Chief among these will be balancing the district's budget to achieve fiscal solvency, providing the teaching staff with training in the Common Core State Standards (CCSS) and using data to improve instruction, updating the district's Local Control and Accountability Plan (LCAP) and integrating that into its budget. It also remains important to work with staff and the advisory board to identify procedures and programs that implement substantial changes in the district's fiscal policies and practices; significantly increase pupil achievement; improve pupil attendance; decrease the pupil dropout rate; increase parental involvement; continue to attract, retain, and train a quality teaching staff; and manage fiscal expenditures consistent with current and projected district revenues.

The state trustee, the cabinet and the advisory board have many critical roles and responsibilities in the recovery of the district. The district needs to maintain leadership that has the ability and capacity to set priorities, implement systemic reform, engage the community, establish

high expectations for student achievement, manage resources, ensure accountability, and align practices. Without strong leadership, the design of a multiyear recovery plan, implementation of the LCAP, completion of successful negotiations, a well-articulated plan for the future of the district, and improvement as reflected in the comprehensive review, the district remains in an unsettled position.

FCMAT's current assessment indicates that the district has made progress in every operational area, but not every standard as noted throughout the report. Much of this work can be attributed to the work of the executive cabinet. There is still much work to be done to achieve full recovery.

Purpose

The purpose of this report is to provide the district with the current results of an ongoing systemic and comprehensive assessment of the district's progress, including recommendations for improvement and recovery in the following five operational areas:

1. Community Relations and Governance

2. Personnel Management

3. Pupil Achievement

4. Financial Management

5. Facilities Management

This report provides data to the district, the community and the Legislature concerning the district's progress in implementing the recommendations of the recovery plans and building its internal capacity so that the locally elected school board and staff can effectively manage the five operational areas to eventually exit state receivership and return to local board governance.

State Receivership

On September 14, 2012, Senate Bill (SB) 533 (Wright) was signed into law. The bill authorized the appointment of a state administrator and provided a $55 million emergency state loan. The legislation authorized FCMAT to complete comprehensive assessments of the Inglewood Unified School District and develop improvement plans in five operational areas. In addition, FCMAT was authorized to assist the state administrator in developing the first annual multiyear financial recovery plan required under paragraph (2) of subdivision (a) of Section 41327 of the California Education Code (EC). SB 533 further authorized FCMAT to do the following:

- Assist the state administrator in the development of the adopted budget and interim reports.

- Recommend to the state superintendent of public instruction any studies or activities that the state administrator should undertake to enhance revenue or achieve cost savings.

- Provide any other assistance as described in EC Section 42127.8.

SB 533 requires the Inglewood Unified School District to bear 100 percent of all costs associated with the emergency loan, including the activities of the FCMAT. FCMAT's assistance will continue until the school district is certified as positive pursuant to the definition in paragraph (1) of subdivision (a) of Section 42131 of the Education Code, or until all legal rights, duties, and powers are returned to the governing board of the school district, whichever comes first.

SB 533 further intended that the state superintendent of public instruction (SPI), through the state administrator, work with the staff and board to identify the procedures and programs that the district will implement to accomplish the following:

1. Significantly raise pupil achievement.

2. Improve pupil attendance.

3. Lower the pupil dropout rate.

4. Increase parental involvement.

5. Attract, retain and train a quality teaching staff.

6. Manage fiscal expenditures in a manner consistent with the district's current and projected revenues.

Also intended by SB 533 was for the SPI, through the state administrator, to do the following:

- Analyze the identified procedures and programs and, where applicable and appropriate, protect, maintain, and expand them as the budget of the school district allows. The state administrator shall report any findings applicable to this section to the superintendent of public instruction and the education committees of the legislature.
- To the extent allowed by school district finances, maintain, under the revised program, core educational reforms that will lead to districtwide improvement of academic achievement, including, but not necessarily limited to, educational reforms targeting underperforming and program improvement schools and other reforms that have demonstrated measurable success.

The Return to Local Governance

Senate Bill 533 includes the requirements for the district's return to local governance. The authority of the SPI and the state administrator shall continue until all of the following occur:

a.) The state administrator determines, and so notifies the superintendent of public instruction and the county superintendent of schools, that future compliance by the school district with the recovery plans is probable.

b.) The superintendent of public instruction may return power to the governing board for any of the five operational areas, if performance under the recovery plan for that area has been demonstrated to the satisfaction of the superintendent of public instruction.

c.) The superintendent of public instruction has approved all the recovery plans and FCMAT completes the improvement plans and has completed a minimum of two reports identifying the school district's progress in implementing the improvement plans.

d.) The state administrator certifies that all necessary collective bargaining agreements have been negotiated and ratified, and that the agreements are consistent with the terms of the recovery plans.

e.) The school district has completed all reports required by the superintendent of public instruction and the state administrator.

f.) The state administrator certifies that the members of the school board and district personnel, as appropriate, have successfully completed the training specified in subdivision (b) of Section 7 of the bill.

g.) The superintendent of public instruction determines that future compliance by the school district with the recovery plans is probable.

Comprehensive Review Process

In preparation for the first comprehensive review in 2013, FCMAT updated the legal and professional standards to ensure continued alignment with industry best practices and with applicable state and federal law, including the California Education Code. The standards, which will continue to be used for the annual updates, are applicable to all California school districts. FCMAT monitored the use of the standards during the first, second and this third assessment to ensure that they were applied fairly and rigorously. This July 2015 report includes hundreds of recommendations for improvement and recovery related to each identified standard. Recommendations for recovery are designed and intended to affect functions directly at the district, school site and classroom level. Implementing the designated standards and recommendations with this type of depth and focus will result in improved pupil achievement, financial practices, personnel procedures, community relations and facilities management and will hasten the return to local control and governance, which is one of the primary objectives of the recovery process.

Prior to the initial assessment, the director of the CDE's Fiscal Services Division and FCMAT conferred and selected priority standards to assess the district's condition in the five operational areas. These priority standards are divided among the five operational areas as follows: 20 community relations and governance standards; 28 personnel management standards; 31 pupil achievement standards; 43 financial management standards; and 33 facility management standards. Priority standards were selected to ensure that the report measures the district's progress toward meeting legal and regulatory requirements and restoring the essential functions of an effective district.

This comprehensive review process is a deficit-analysis model. The process of systemic assessment, prioritization and intervention lays the foundation for increasing the district's capacity and productivity by establishing a baseline measurement against which future progress can be measured. The process also serves to engage board members, parents, students, staff and the community in a partnership to improve student learning and engage and inform them about

the LCAP. Each annual comprehensive review report will measure progress with a numerical rating and a summary of the district's progress in the identified priority standards.

A recovery process of this magnitude is a challenging and multiyear effort. The state trustee and the district will need to select priority areas on which to focus their efforts during each year of recovery. Understandably, equal progress will not be made in all operational areas as time progresses. The district continues to address issues identified during fieldwork; in some cases FCMAT was able to report on progress that occurred after the team's visit. This report also discusses standards and operational areas of deficiency that the district was in the process of addressing during fieldwork. At the time of this report's publication, the district continued to work on a number of the concerns addressed in this report and has thus made progress that is not reflected in this document.

FCMAT acknowledges and extends its thanks to the state trustee, the district's staff, the community and the Los Angeles County Office of Education for their assistance and cooperation during this ongoing review process.

Study Guidelines

FCMAT's approach to implementing the statutory requirements of SB 533 is based on a commitment to an independent and external standards-based review of the district's operations. FCMAT performed the assessment and developed the improvement plans in collaboration with other external providers selected using a competitive process. Professionals from throughout California contributed their knowledge and applied the legal and professional standards to the specific local conditions found in the Inglewood Unified School District. Before working in the district, FCMAT adopted five basic tenets to be incorporated in the assessment and recovery plans. These tenets were based on previous assessments conducted by FCMAT in school districts throughout California and a review of data from other states that have conducted external reviews of troubled school districts. The five basic tenets are as follows:

1. Use of Professional and Legal Standards

FCMAT's experience indicates that for schools and school districts to be successful in program improvement, the evaluation, design and implementation of improvement plans must be standards-driven. FCMAT has noted positive differences between an objective standards-based approach and a nonstandards-based approach. When standards are attainable and clearly communicated and defined, there is a greater likelihood they will be measured and met. The standards are the basis of the improvement plans developed for the district.

To participate in the review of the Inglewood Unified School District, providers were required to demonstrate how they would incorporate the FCMAT identified standards into their work. Although the standards were identified for the comprehensive review of the district, they are not unique to this district and could be readily used to measure the success of any school district in California. Every standard was measured using a consistent rating format, and each standard was given a scaled rating from zero to 10, indicating the extent to which it has been met. Team members met to discuss findings and test for inter-rater reliability.

Following are definitions of terms and the rubric used to arrive at the scaled scores. The purpose of the scaled ratings is to establish a baseline against which the district's future gains and achievements can be measured.

Not Implemented (Scaled Score of 0)

There is no significant evidence that the standard is implemented.

Partially Implemented (Scaled Score of 1 through 7)

A partially implemented standard has been met to a limited degree; the degree of completeness varies as follows:

1. Some design or research regarding the standard is in place that supports preliminary development. (Scaled score of 1)

2. Implementation of the standard is well into the development stage. Appropriate staff are engaged, and there is a plan for implementation. (Scaled score of 2)

3. A plan to address the standard is fully developed, and the standard is in the beginning phase of implementation. (Scaled score of 3)

4. Staff are engaged in implementing most elements of the standard. (Scaled score of 4)

5. Staff are engaged in implementing the standard. All standard elements are developed and are in the implementation phase. (Scaled score of 5)

6. Elements of the standard are implemented, monitored and becoming systematic. (Scaled score of 6)

7. All elements of the standard are fully implemented and are being monitored, and appropriate adjustments are taking place. (Scaled score of 7)

Fully Implemented (Scaled Score of 8 through 10)

A fully implemented standard is complete and sustainable; the degree of implementation varies as follows.

8. All elements of the standard are fully and substantially implemented and are sustainable. (Scaled score of 8)

9. All elements of the standard are fully and substantially implemented and have been sustained for a full school year. (Scaled score of 9)

10. All elements of the standard are fully implemented, are being sustained with high quality, are being refined, and have a process for ongoing evaluation. (Scaled score of 10)

2. Conduct an External and Independent Assessment

FCMAT used an external and independent assessment process to develop the assessment and improvement plans for the district. This report presents findings and improvement plans based on external and independent assessments conducted by FCMAT staff, separate professional agencies, and independent consultants. Collectively, these professionals and consultants constitute FCMAT's providers in the assessment process. Their external and independent assessments serve as the primary basis for the review's reliability, integrity and credibility.

3. Utilize Multiple Measures of Assessment

For a finding to be considered valid, the same or consistent information is needed from multiple sources. The assessments and improvement plans were based on such multiple measures. Testing, personal interviews, group meetings, observations, and review and analysis of data all added value to the assessment process. The providers were required to use multiple measurements and confirm their findings from multiple sources as they assessed the standard. This process allowed for a variety of methods of determining whether the standards were met. All school district operations that affect student achievement (including governance, fiscal, personnel and facilities) were reviewed and included in the improvement plan.

4. Empower Staff and Community

Senate Bill 533 requires that the recovery plan include specific training for board members and staff who have personnel and management policy-making and advisory responsibilities to ensure that the district's leadership team has the knowledge and skills to carry out their responsibilities effectively. The success of the improvement plans and their implementation depend on an effective professional and community development process. For this reason, empowering staff and the community is one of the highest priorities, and emphasizing this priority with each of the five teams was critical. Thus, the report consistently calls for and reports progress on providing training for board members, staff and administrators.

Of paramount importance is the community's role in local governance. The lack of parental involvement in education is a growing concern nationally. Re-engaging parents, teachers and support staff is vital to the district's success. Parents in the district care deeply about their children's future and want to participate in improving the school district and enhancing student learning. The community relations section of this report provides recommendations for engaging parents and the community, a significant focus of the LCAP process, in a more active and meaningful role in their children's education. It also provides recommendations for engaging the media in this effort and increasing the number and frequency of media reporting on the district's recovery progress.

5. Engage Local, State and National Agencies

It is critical to involve various local, state and national agencies in the district's recovery; the engagement of state-recognized agencies and consultants in the assessment and improvement process emphasized this. The CDE, city and county interests, and professional organizations have expressed a desire to assist and participate in the district's recovery.

Study Team

The study team was composed of the following members:

For FCMAT:

Julie Auvil, CPA, CGMA, FCMAT Fiscal Intervention Specialist

Leonel Martínez, FCMAT Technical Writer

For Personnel Management:

School Services of California, Inc.

For Pupil Achievement:

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For Governance and Community Relations:

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For Facilities Management:

Anthony Bridges, CICA, CFE, FCMAT Deputy Executive Officer

Dean Bubar, Assistant Superintendent, Administrative Services, Los Banos USD

Summaries of Findings and Recommendations in Each of the Five Operational Areas

The full report includes all the various findings and recommendations for fiscal and operational recovery in five operational areas. Each finding and recommendation addresses a previously identified professional or legal standard. Following is a summary of the major findings and recommendations for each operational area, which are presented in greater detail in the body of this report.

This assessment is the product of data collection and analysis of the district's status at a specific point in time since state administration began. It is important to note that the ratings of the first report produced July 2013 indicated the district's status prior to state administration and the second report produced July 2014 was based on the district's status since the July 2013 report. This current report is the district's third comprehensive review, will be dated July 2015 and is based on the district's status since July 2014. The Table of Summary Scores below provides not only the average score for each operational area of the report but also provides the number of standards in which scores were under a four. While past performance and future plans are acknowledged in portions of the report, they were not considered in the application of FCMAT's rating rubric.

The assessment team began fieldwork in April 2015 and concluded in May 2015. The district has addressed some preliminary findings reported during the assessment and is benefiting from the assessment team's ongoing feedback.

Table of Summary Scores

Operational Area	July 2013		July 2014		July 2015	
	Average Score	Standards Under 4	Average Score	Standards Under 4	Average Score	Standards Under 4
Community Relations/Governance	1.05	20	0.45	20	1.40	17
Personnel Management	1.46	26	1.36	27	2.82	18
Pupil Achievement	3.23	19	2.03	28	2.87	25
Financial Management	1.19	41	1.33	40	1.95	33
Facilities Management	2.24	29	2.59	27	3.81	17

Community Relations and Governance

The community relations and governance section of the comprehensive report assessed the district on 20 FCMAT standards in six categories. The Inglewood Unified School District received a mean rating of 1.40, with nine standards not implemented and 11 standards partially implemented.

In addition to its financial situation, this district has experienced and continues to experience leadership changes. The current state trustee's tenure began two years ago, and this is the third appointee since the state intervention. During the past year, the district has changed the titles of two top leadership positions, added three new executive administrators, ended the contracts of three executive directors, and had one board member reach term limits and three board members resign. The hiring of the three new executive administrators has brought extensive expertise to the district, and their work has focused on the district's recovery. The efforts of the entire executive cabinet are reflective of the improvement in average scores in all sections of this report.

This report shows that the district has made some progress in community relations and governance since the second review, but has made little to no improvement regarding board roles/boardsmanship and board meetings. The primary obstacle to improvement in board roles/boardsmanship is that there has not been a significant effort to train and build capacity in the advisory board. The advisory board has been largely absent during this review period.

Primarily because of changing demographics, but also the district's widely publicized financial and governance problems, Inglewood Unified has continued to have significant declining enrollment, decreasing in the number of students from more than 16,000 in 2004-05 to approximately 11,000 in 2014-15. While the rate of decline has slowed, the district continues to project further declines in enrollment over the next three years. Fiscal or educational recovery will not occur without reversing this trend since governance and community relations factors are essential elements in restoring the community's confidence as well as retaining and attracting students. The Local Control Funding Formula (LCFF) alone does not necessarily address the district's long-term fiscal recovery.

The state trustee has continued restructuring the organization and filling positions with staff of his choosing. Because the return to local control is a time-consuming process, and district trustees are under term limits, it is unclear whether the advisory board members who take their seats in May 2015 will still have them when the state returns the district to full governance authority. Since a major point of recovery is for the district to build capacity within an organization, the elected board must also be ready to resume governance at some future date, and in the interim create the operational norms that are necessary for the efficient operation of the district.

Some steps to improvement have been taken, but the district has a continually changing organizational structure, and are there no written comprehensive or strategic plans. The district did not have a published organizational chart until March 28, 2015. Many interviewees reported that decisions were made autocratically without consideration for the consequences. As a result, many of those affected feel alienated, left out and unsupported.

Some of those interviewed continued to assert that state intervention and the state loan were unnecessary. While intervention was clearly necessary based on the district's fiscal status and cash position at the time, the Los Angeles County Office of Education (LACOE) review and oversight, and the low scores that are reflected throughout this and prior reports, this continued assertion remains a major problem in establishing positive and trustful community relations. The district recognized that LCFF has added additional revenues to its budget, which prevented further draws on the state emergency appropriation; however, declining enrollment will further erode the district's finances without additional budgetary measures.

Adding to these political issues is the recent action by the Joint Legislative Audit Committee in calling for a legislative audit of the district operations under state administration. The audit's scope includes, but is not limited to, the role of the California superintendent of public instruction (SPI) in appointing and overseeing the district's state administrators and trustee; the extent to which the state administrators/trustee implemented applicable state law related to SB 533 including California Education Code Sections 41325 and 41326 regarding administrator/trustee responsibilities; the proper submittal of documentation on the county office of education's oversight of the district; the time frame for restoring the district's fiscal solvency and whether those plans are reasonable; the steps taken to ensure student achievement; and whether the state administrators'/trustee's actions are sufficient to provide the district's students with a quality education. While this audit has already begun, the results will not be known until FCMAT's next review period.

Communication

Since the July 2014 report, the district has continued to make modest progress in both its external and internal communications, although work still needs to be done. The district administration also changed during this review with the title of chief operating officer becoming chief deputy superintendent and the executive director/fiscal advisor changing to chief business official and the hiring of the chief academic officer, chief of staff and executive director of human resources. The district continues with a communications plan that is in draft form and is undergoing review and revision, the district's website has been updated with links to board policies, board agendas, supporting documents and minutes, and the state trustee has increased efforts to reach out to contacts that were made with local media outlets to inform the community of positive activities and to communicate district, school, and student accomplishments. In addition, the district has compiled an impressive array of bulletins, press releases, quarterly messages from the trustee, and positive news stories at the schools. While these advances are important, the outreach efforts have focused more on general public relations and less on informing the community of the district's day-to-day status as it works toward fiscal solvency, program improvement, and return to local control. In addition, the district continues to have no single point of contact responsible for providing a consistent and effective message on behalf of the district.

In contrast, the number of internal communications to staff and administrators has increased, but is viewed by staff as insufficient, inconsistent and ineffective. District leadership has not implemented a strong strategy and model to completely engage all those affected or an inclusive and collaborative decision-making process involving all appropriate parties for improving and guiding the district. Most staff perceive a significant lack of communication between central office administration, site administration, and staff. However, with a full complement of central office administrators, staff has developed a greater sense in the last several months that administrators are making a greater effort to be visible and approachable. Credibility and trust in the leadership is starting to emerge.

Parent/Community Relations

Interviews with staff and review of agendas, flyers, calendars, sign-in sheets, newsletters and various other district documents show that the district continues to have a strong parent center that conducts outreach for parents, provides classes, educational opportunities, training, and lends support to the various school site parent groups. The district continues to have a parent page on its website to provide support and resources to parents.

The DELAC and district parent center were particularly active this review period with scheduled meetings and workshops for the district's parents and community. Workshops included topics such as healthy nutrition, technology Internet skills, parenting and personal finance. The Inglewood Council of PTAs set monthly meetings, and the district offered a series of parent volunteer training workshops to encourage more parents to volunteer in their child's school. Despite these efforts, few parents are fully engaged at all schools. This lack of parental involvement is a problem at most sites throughout the district.

Evidence indicates that the district had made efforts to involve parents in the 2014-15 LCAP process; however, documentation of the efforts' effectiveness was missing. The district is involved in developing the 2015-16 LCAP and has posted a parent survey to its website to generate information from parents.

Most advisory board members did not attend board meetings in the current review period, so it is difficult to determine whether the board is actively involved in building community relations. The state trustee and various members of the district administration indicated that they have continued to take on this role and are actively involved in building community relations. The district also utilizes 30 minutes before each board meeting to recognize the accomplishments of parents, staff and students, but should expand the publicizing of these events to staff, parents and community.

FCMAT observed the district's April 15, 2015 board meeting. The time before the meeting started at 5:30 p.m. was reserved for recognitions honoring parents, staff, and students. During this particular board meeting, two advisory board members participated in presenting awards and in ceremonial photo opportunities.

Significant improvements in the district's uniform complaint procedures were made this review period. The district updated its policies, brochures and some of the forms with its Web page, including links to all these items and the California Department of Education's website for further information. Dissemination of the updated information was provided to staff via an e-mail message.

The district administration has continued to make efforts to reach out to the larger Inglewood community and had reactivated the Inglewood Educational Foundation, but levies, penalties and late fees were charged against this entity because it had not filed proper tax documentation. The district has resolved all its past tax issues with the IRS, but had yet to conclude those with the California Franchise Tax Board. Consequently, it has suspended all the activities of the foundation and its fundraising efforts.

Community Collaboratives, LEA Advisory Committees, School Site Councils

The school site councils, district advisory council, district English learning advisory councils and PTA continue to be active. The district has developed policies on school site councils, and each school site developed a single plan for student achievement. Many schools started the 2014-15 school year without a plan, and a review of board meeting minutes found that all single plans for student achievement were approved in January 2015. To be most effective and as a best practice, school site councils should be formed and begin their work for the coming school year before the end of the former school year, and the state trustee should approve plans early in the school year.

A detailed review of the single plans for student achievement found inconsistencies among schools regarding the duration of each plan. Some plans were undated, some were for a partial year December 1, 2014-June 30, 2015 and others reflected a complete year dated either December 2014-December 2015 or July 2014-June 2015. The composition of the school site councils was also reported to be inconsistent. Some interviewees mentioned only teachers and parents when speaking about the councils. Several schools indicated that they had difficulty obtaining parents for inclusion in the councils, and their composition within the single plans for student achievement confirms this.

During interviews concerns were raised that the procedures and requirements for the functions and leadership of school site councils had not been followed by all principals, and that some principals were controlling and determining the council's actions instead of the council leadership.

While the district has various committees such as DELAC, DAC, PTA and a parent center, the cultural, ethnic, gender, and socioeconomic makeup of these committees is unknown because this information is not collected. Likewise, the district has a common core implementation team composed of district and LACOE employees and a communications team made up of district employees and a few vendors. However, the composition of these teams is based on skills and not necessarily on culture, ethnicity, gender, and the socioeconomic diversity of the student population.

Training efforts have continued, and a training workshop was held for district staff and parent/ members of SSCs in November 2014. While this training occurred almost halfway through the school year, it coincides with the hiring of the new executive cabinet positions and their improvement efforts. However, FCMAT was unable to determine whether the information included basic administrative structure, program processes, and goals.

The parent center held a series of six workshops to train parent volunteers; however, FCMAT was again unable to determine whether the information included basic administrative structure, program processes, and goals.

Most of these councils, with the possible exception of the common core implementation and communications teams, have a more school- and student-based focus, but there continues to be no indication of any districtwide, broad-based groups that advise the district on critical issues and operations.

Policy

Board policies and administrative regulations require a process for continual updating. The district updated almost all its policies in August 2014 through the use of Gamut, the California School Boards Association's (CSBA's) online resource for board policies. While this brings the district current with board policy updates at that point in time, a comprehensive plan should be developed to update the policies and ensure that they remain in compliance with current law. During this review period, there was no indication that the advisory board members knew about the policies, read them, or adhered to them. Most members simply were not present at the meetings when the policies were adopted. Little effort was made to orient the advisory board on the use of policies, their role in policy making, and how they should function within a policy framework.

Board Roles/Boardsmanship

The advisory board did not meet consistently during this review period, and therefore, their functions were limited. Most advisory board members did not fulfill their responsibilities of reviewing agendas, regularly attending and participating at meetings, and working as elected officials by professionally fulfilling their responsibilities. The advisory board president chose not to attend meetings between May 2014 and March 2015. One advisory board member left the board at the end of April because of term limits. Three members resigned in December 2014, but were not regular participants while they were still members during this review period. Their appointed replacements attended meetings from January-April 2015; however, they functioned primarily as observers since they were in the early stages of learning about the district and their advisory role. The three appointed advisory board members were unsuccessful in their campaigns to be elected for full terms. The fourth advisory board member faces a runoff election

in June 2015. Consequently, three advisory board members are new effective May 2015, a possible fourth new advisory board member will be seated after the June runoff election, and the president remains in office for the upcoming year.

FCMAT attended the district's April 15, 2015 regular board meeting. Four advisory board members were in attendance. One member participated in most of the portion of the meeting that dealt with ceremonial staff/student/parent recognitions, but had to excuse himself partway through the transactional meeting due to medical issues. Two advisory board members arrived late for the recognition portion of the meeting and participated in a few ceremonial picture opportunities. The advisory board president arrived late, but she and two of the appointed members attended the entire April 15, 2015 transactional meeting. These three advisory board members offered their views on one agenda item outside of the normal three minutes per member allotted at the end of the agenda for advisory board member remarks. Based on review of the board meeting minutes, this meeting represents the only time in the schedule of board meetings under review that included some semblance of a functional advisory board. The new advisory board will take office after the April and June elections along with the current president. This will represent many challenges as well as opportunities for the state trustee to address in fulfilling the spirit and intention of the standards regarding board members.

Observation of the advisory board members at the April meeting and interviews with some board members indicate they do not clearly understand their expected roles as advisory board members collectively or as individuals. They perceive themselves more as members of the community and representatives of groups or individuals instead of representing the entire district. The district should plan extensive orientation training for the advisory board members in preparation for their present role as advisory board members and future role as board members when the district is returned to local control. As part of this training program, the state trustee and administrative staff should immediately provide board members with a thorough orientation on programs and the budget as well as a tour of the schools. More important, however, is immediate training in their roles and expected, professional behaviors as advisory board members. The state trustee should initiate training and coaching so that the advisory board members understand how to function as a board, with or without voting authority, as soon as possible. This coaching/training should be ongoing.

During the review period, the former advisory board members had little engagement with the community as a board and provided little or no input to the state trustee on matters of importance to the community and students. The state trustee should encourage the newly constituted advisory board members to remedy this situation. The state trustee and administrative staff should try to extend the highest level of professional courtesy to the members of the advisory board and should expect reciprocal respect and courtesy from them. In addition the state trustee and administrative staff should provide complete (where appropriate) and accurate information to ensure clarity for advisory board members and a specific rationale for staff recommendations and state trustee agenda actions taken at board meetings.

As with the prior review period, one of the state trustee's primary objectives is to return the district to local governance by training and building capacity in the advisory board. The district's future success or failure rests on this concept. However, advisory board members have not been trained or given guidance in fulfilling their roles once local control is restored. The advisory board and the state trustee continue to have little interaction. It is important for the state trustee to begin engaging the advisory board and providing trustees with training and opportunities to function

as a board with full authority in preparation for resumption of local control. This will also help establish a working relationship between the state trustee, district and site administration, and the advisory board.

Board Meetings

During the third review period, 10 regular board meetings were held, and agendas were posted on the district's website; however, meeting times varied, occurring as early as 10:30 a.m. and as late as 5:30 p.m. Advisory board members were notified of meeting dates by e-mail, with the agendas and backup materials posted on the website for access by the board, staff, and community members. Hard copies were made available to the board members only at their seats on the dais on the date of the board meeting. With the exception of four meetings, advisory board members generally did not attend meetings regularly. In addition to the regular board meetings, the district called 14 special board meetings during the review period, with times varying from 10 a.m. to 7:30 p.m. Inconsistent meeting times confuse parents, staff, teachers and the community and foster a lack of openness and planning as well as the perception that the public is being purposely excluded. In the future, it would be beneficial for the state trustee to avoid calling special meetings whenever possible. However, if a special meeting is necessary, the state trustee should hold these meetings at the same time as regular meetings and, if possible, the same day of the week, giving as much notice as possible.

Board meetings continue to focus on business and personnel matters. Since the district hired a chief academic officer, it should provide a monthly academic board report or provide special academic meetings to deliver presentations about district and individual school and student achievement and progress, curriculum and instruction, professional development, data and its uses, etc. These would inform the board, staff, and community about the district's academic status and progress, as well as the programs being offered or considered.

While the topic is not included in the governance standards, many members of the public and district staff do not regularly attend meetings or understand how a meeting should be conducted and the behaviors expected of them. Many would benefit from some guidance and guidelines in this area. The state trustee and administrative staff should consider how a meeting appears to less-informed audience members and develop ways to make them more user friendly and informative for the public.

Personnel Management

Introduction

A district's Human Resources Department (HR) plays an important role in students' academic and co-curricular success by providing an effective and efficient recruitment, selection, and orientation and training program for all district employees. In addition, personnel management plays a vital role in the district's fiscal recovery. With 86.45% of its unrestricted general fund expenses going toward employee compensation according to 2013-14 state-certified data (the last year for which state-certified data is available), the district's ability to regain fiscal solvency requires continued and sustained improvements in this area.

The personnel management section of the comprehensive review assessed the district based on 28 priority standards in eight categories. The HR Department has made measurable progress during the last reporting period. The July 2013 average scaled score for the subset of priority

standards on which the department's recovery plan is based was 1.46. The July 2014 average scaled score decreased to 1.36, demonstrating that, much like the district overall, the department struggled to implement recommendations in its first year of recovery. The overall decline in personnel management ratings was likely caused by the departure of the HR assistant superintendent and actions taken by the district to exclude the HR Department from personnel-related decisions and actions, resulting in errors. In July 2015, the average scaled score increased to 2.82, demonstrating that implementation of most of the standards are well into the development stage. For this July 2015 progress report, only one standard is not implemented; 27 standards are partially implemented, with a rating of one through seven; and no standards are fully implemented, with a rating of eight through 10.

During FCMAT's fieldwork, the HR Department was fully staffed according to the newly developed organizational chart. An executive director was hired at the beginning of the 2014-15 school year. The executive director has signed a 3-year contract, which should bring much-needed stability to the department. Formal decision-making structures have greatly improved since the last reporting period, and the executive director of HR is a member of the state trustee's executive cabinet. The department played a key role in 2015-16 staffing and layoff decisions.

Organization and Planning

The district has updated all 4000 series board policies and administrative regulations on personnel, including policies related to the governing board's role in recruitment, selection and negotiations. Additionally, all board policies and administrative regulations on harassment and nondiscrimination in employment have been updated and comply with state and federal employment laws.

Employee Recruitment and Selection

The HR Department has made many improvements in this area since the last reporting period, but significant progress is necessary to implement all elements of the priority standards. The HR Department has not developed an annual recruitment budget or annual recruitment plan. However, the district hired independent contractors in summer 2014 to help recruit and select highly qualified site and district administrators.

The HR Department has written procedures related to selection, including paper screening and interview panel procedures. The department uses standard interview questions and a forced ranking system as a part of selection. The district performs routine pre-employment testing of classified employees as a part of the selection process, and the HR Department has continued to improve selection procedures, which are uniformly applied.

The HR Department has updated a high number of job descriptions during this reporting period. They include the chief of staff, school police lieutenant, chief academic officer, principal, child development teacher, school office manager, food service operational driver/maintenance positions, among others. However, the revised job descriptions do not consistently include an adoption or revision date and are not legally compliant. Specifically, the job descriptions reviewed identified all job functions as essential, including "other duties as assigned." According to the Equal Employment Opportunity Commission, the enforcing agency for the Americans with Disabilities Act, job descriptions must identify which functions are essential, and employers must make employment decisions based on the essential functions. Other functions, not designated essential, are categorized as marginal and are not to be used as a basis for employment decisions.

Both essential and marginal functions must be clearly identified in job descriptions and entries such as "performs other duties as assigned" are not suitable for covering essential functions and may be considered prejudicial to those with disabilities.

Induction and Professional Development

The personnel files reviewed by FCMAT included evidence that employees receive the required legal notices upon initial hire, and that managers biennially receive the required sexual harassment training. However, the HR Department has no process for annually providing or documenting that the required notices on child abuse reporting, blood-borne pathogens, drug and alcohol-free workplace, sexual harassment, diversity training, and nondiscrimination are received by all employees.

The HR Department updated the certificated employee handbook for nonmanagement staff during the 2013-14 school year. The revised handbook was reportedly provided to all new certificated nonmanagement employees during a new employee orientation, but no sign-in sheets or agendas were provided. The HR Department developed a substitute teacher handbook in 2013-14 and distributed it to all new substitute teachers during orientation. Handbooks should be developed for classified employees, classified substitutes, and management employees.

Operational Procedures

The election held in 2013 with classified employees to determine whether to terminate the merit system resulted in the district retaining the system. However, there is no personnel commission. The merit system rules are generally followed, but there are still exceptions.

Employee absenteeism is significant and affects programs, services, and finances. Some procedures have been implemented to improve the integrity of employee leave records. The district should implement an infrastructure for employee absence reporting to ensure the expectations for valid use of leave are clear, and employees are held accountable for following the rules.

The department has no operational manuals, but individual staff members have begun to prepare desk manuals. An annual calendar has been developed that needs to be further fleshed out. While someone is designated as the backup person for most of HR's critical functions, cross-training should be extended to all critical areas as part of a continual effort to ensure that service levels and critical duties are maintained during planned and unplanned employee absences.

There is no formal coordination between HR, Payroll, and Risk Management. However, individual staff members communicate across the departments so that employee situations are handled more timely and correctly. With no permanent staff in risk management, HR has assumed most of these duties. Formal coordination should be implemented between these departments to ensure that policies are applied consistently to employees to mitigate the district's costs and risks and reduce issues with employee pay.

The position control module provides a powerful management tool for forecasting and tracking personnel within the district's financial resources. All district management employees have responsibilities in a well-functioning position control system to ensure that policies and procedures for employment are implemented, but there is little ownership or accountability among management. The district should implement procedures, training, and expectations for all managers to implement appropriate procedures and be held accountable.

Use of Technology

The district relies on the Los Angeles County Office of Education (LACOE) for its main financial and HR systems and this year has implemented position control within the system. Controls over personnel costs have improved significantly. Additional improvements should be made to the district's technology platform to enhance efficiency and results.

Evaluation/Due Process Assistance

Due to the lack of evidence of evaluations for the 2013-14 fiscal year, the district has not demonstrated that employees were evaluated as required by law and locally bargained employee contracts. Because probationary employees were not evaluated, there was no mindful decision to move them from probationary to permanent status. Consequently, employees who were not evaluated have effectively become permanent by default. The district also clearly does not ensure that employees are held to high standards of conduct. Based on FCMAT's review of personnel files, few contained evaluations, and those that did showed employees receiving mostly ratings of satisfactory or excellent. Consequently, those employees would not have required performance improvement plans. The random sample of employee files also reflected one of the 30 having received progressive discipline. No files reviewed contained formal letters of reprimand.

The HR Department provided supervisors with a list of all employees under their supervision who were due to be evaluated during the 2014-15 school year. The list included the date of the employee's last evaluation, and this data is now being maintained in the employee database. The notice to supervisors included the timeline for certificated and classified evaluations, evaluation procedures, and performance criteria. The department provided evidence of trainings for evaluators in 2014-15 on effective evaluation techniques and managers consistently report receiving improved levels of guidance and support in this area in the past year.

The certificated collective bargaining agreement's prohibition against the use of standardized achievement test results in evaluations appears to go beyond the Stull Act (E.C. 44660-44665) prohibition against the use of publishers' norms. Classified evaluations do not allow supervisors to evaluate core competencies based on the essential job functions of positions.

Employee Services (Workers' Compensation)

The Risk Management Department is responsible for the Workers' Compensation program and employee/retiree health benefits. This was originally a 2-person department, but has been reduced to one part-time consultant. The district needs to recruit and hire an experienced risk manager and provide the necessary support staff to ensure that these programs, which are a significant amount in the budget, are appropriately managed.

Employer-Employee Relations

The district has trained site administrators in teacher evaluation and employment investigations, but training on other aspects of the collective bargaining agreements have not been provided for department and site administrators. The district surveyed department and site administrators to help identify issues with contract language and for developing proposals for collective bargaining. The district has reached a settlement with its certificated bargaining unit for 2014-15, and during that process, the financial and operational impact of proposals was discussed and considered by the district's negotiating team. At the time of FCMAT's fieldwork, the district was initiating the collective bargaining process with the classified bargaining unit. The district should

develop processes for further training of site and department administrators on the collective bargaining contracts and for including them in the collective bargaining process. Before proposing or addressing proposals during negotiations, the district should continue to consider programs and services for students and district financial needs.

Pupil Achievement

For this progress report, FCMAT reviewed 31 standards in pupil achievement, with the ratings of 20 standards increasing, one standard decreasing and 11 remaining the same. Overall, the average rating increased from 2.03 to 2.87.

The Inglewood Unified School District made little progress until the middle of the 2014-15 school year. The turnover in district-office leadership positions during the past three years and the substantial amount of time taken to fill vacant positions resulted in some turmoil, a lack of focus and attention, and a lack of consistency in academic progress. Hiring the complete executive cabinet in fall 2014 has allowed the district to gain focus and begin moving forward; however, the first months of each executive cabinet member's tenure were spent assessing and prioritizing district needs, as well as dealing with those that needed immediate attention.

The district's curriculum and instruction leaders have worked diligently to assess their areas of supervision, and have initiated many changes and practices in a short period of time with support from other district departments. This has produced a foundation for continued improvement, with gains made in many areas.

The schools need consistent and quality leadership. The district's professional development program for principals, provided through Pivot Learning, is promising, but should also focus on how principals can support teachers to improve instruction. The district must ensure that all principals are qualified to do so or that there is evidence of their capability to lead instruction. While the district recently hired some new, inexperienced principals and will continue to do so, they will need support and mentoring.

Whether it occurs at the beginning of or during the school year, site leadership turnover also affects classroom instruction. Observations indicated that schools with stable leadership were more able to make improvements in their instructional programs. Staff were asked to change their instructional techniques to comply with the Common Core State Standards; however, many are unsure of their site's direction because they will likely have a new principal with a different approach next year.

The district's lack of an evaluation process for principals impedes the ability to make informed personnel decisions. At the time of FCMAT's fieldwork, principal evaluations had yet to be completed for the 2014-15 school year, and many principals reported that they had not been evaluated in several years. In March 2015, the district notified 17 principals and administrators that their services would not be needed for the coming year. Decisions about site administrator staffing that are not based on evaluations may create dysfunction, lower morale and send a negative message to prospective applicants.

There is no indication that principals consistently evaluate teachers at all schools. Many principals need training in evaluating content and instruction in regular and special education. The district's criteria for evaluations is not focused on student achievement outcomes, with some principals reporting that they use classroom observation forms obtained from other sources.

One of the positions included in the March 15 notices was the executive director of secondary support. While the district did not provide its plans for supporting secondary education, this change may hinder efforts and continuity at the secondary level. The quality and offerings of courses in the middle and secondary grades was inconsistent, and classroom observations indicated that these are the weakest K-12 programs in the district.

The district's 2014-15 professional development calendar included many planned events for staff. However, these activities did not focus on research-based strategies for improved student achievement and standards-based content knowledge. The district should focus on supporting school sites in implementing the requirements of the Common Core Standards, and include efforts to further build thematic units, improving the alignment of instruction to assessments and aligning the assessments to the standards. The strategic planning outcomes identified by the common core implementation team support this focus. Consequently, the district should carefully review and prioritize its professional development plan to provide a structured, in-depth implementation and include sustained, follow-up training that links the work of the director of research, assessment and evaluation with that of the chief academic officer and the support provided by the Pivot Learning coach. Having several initiatives compete for the time and resources of staff and administrators fragments any implementation effort.

The district has powerful data-analysis software called Illuminate; however, teachers and principals need support in learning to use the software data to inform instruction and in shifting their teaching methodology, which is now largely unsupported by the expectations and demands of the Common Core State Standards curriculum. Additionally, training should include clarification of the alignment between the Smarter Balance Assessment Consortium (SBAC) and the Illuminate periodic assessments.

Effective instructional practices are highly inconsistent from classroom to classroom. Most teachers have insufficient training for improving instruction and lack model lessons or individual direction and coaching to more closely align their efforts with the Common Core State Standards.

Classroom observations found inconsistencies in the teachers' attempts to provide English language development (ELD) instruction to all English language learners (ELL). Some teachers could provide this instruction, and others showed no evidence of doing so. Teachers do not regularly analyze benchmark data to focus on the progress of ELLs and make adjustments to instructional strategies or place these students in intervention as needed. The district needs to clarify expectations for ELL students regarding placement in English-language development classes by California English Language Development Test (CELDT) level. The district also should increase its focus on language acquisition strategies that provide students with opportunities to speak frequently using academic language at the level indicated by the CELDT assessment. Overall, the district should increase monitoring of ELL and reclassified fluent-English-proficient students to ensure they continue to make academic progress. While the chief academic officer has written a plan to address ELD, it has yet to be implemented.

The district's accountability for implementing the accommodations required for students with disabilities, ELL and other underperforming students also needs improvement. Principals should regularly observe classrooms to ensure that specially designed academic instruction delivered in English and other strategies are used to help ELL student's access core curriculum. This is another area where principals need assistance and training from the district office.

Classroom observations indicate that while some improvement has been made from the prior review period, it was sporadic. Additional training is needed to improve the mode and use of instructional strategies to increase students' engagement in learning activities and their ability to apply knowledge and skills to academic tasks. The schools/classrooms with improvement made gains primarily because of the initiatives and leadership of their principals, who are beginning to exert more influence on classroom practices to promote high levels of student engagement. However, this should be a districtwide effort and should begin immediately.

Observations of most secondary classes where block scheduling or elongated class periods are used showed that they did not make full and effective use of the allocated time for a variety of instructional techniques and strategies even though added minutes were available. Program offerings and instructional quality in grades 7 and 8 appeared to need the most attention and were the weakest point in the district's K-12 continuum. These foundational grades showed tremendous variation among schools and do not adequately prepare students for high school. Although progress was observed at one high school, others are lagging, all need additional attention, and failure to implement the planned career academies adds to their inability to meet student needs.

During this review period, the district was making a more focused effort to use the program improvement facilitators more for tasks that are consistent with the position's duties and less for administrative support, excluding test coordination. Although these positions were eliminated for the coming school year, the district still needs administrative and instructional support, especially if principals are expected to serve the dual roles of administrators and instructional leaders for their schools. This need exacerbated at the larger schools. The district's leadership and principals should collaboratively determine the best way to provide specialists to improve student learning, including content experts and those with the skills to help students with specific, instructional needs.

An increased effort was made to ensure that the individual schools' front-office staff offered bilingual services and are more welcoming. Four schools do not have a bilingual staff member in the office. The review team found generally positive and safe environments in the schools. However, the physical conditions of each school and classroom vary greatly; some schools were clean and meticulously maintained, but others were not.

Little progress had been made in adopting systematic procedures for identification, screening, referring, assessing, planning, implementing, reviewing, and triennially assessing special-needs students. Critical special education staff were not hired until fall 2014, at which time, changes in processes and procedures and improvements started to occur.

The technology plan has received little attention since its first draft except to add appendices. The plan has not been approved or disseminated, and there is no evidence of any progress in implementing it during this review period. The district does not have the internal capacity to design an academic plan to integrate instructional technology into the classrooms and for implementing an instructional technology plan. No one in academics is responsible for developing the portion of the plan detailing the use of technology and integrating technology into curriculum and instruction. Classroom observations found that classrooms make only basic use of technology, and the district does not offer even simple keyboarding to all students.

The district's alternative means for students to complete the prescribed course of study required for high school graduation has much improved since FCMAT's initial visit. The program has now been restructured and achieved Western Association of Schools and Colleges (WASC) certification during this review period.

The 2014-15 fiscal year was the first year districts had to develop and implement the Local Control Accountability Plan (LCAP). Although the district's 2014-15 LCAP indicates that it began consulting with various parent groups in January 2014, the information provided to FCMAT shows evidence of only three community input sessions in May 2014, and one parent survey that asked one question in each of the eight state priority areas: basic services, implementation of state standards, course access, pupil achievement, other student outcomes, school climate, pupil engagement, and parent involvement. The questionnaire had response boxes and required a written response for each question. Interviews found that the district had very few questionnaires returned and little meaningful parent engagement throughout the 2014-15 LCAP development process. LACOE did not approve the original LCAP and worked extensively with the district to provide training and support to approve the 2014-15 LCAP. For the 2015-16 LCAP, the district has posted online surveys for students, parents, and the community. These surveys are easier to complete because they have an equal number of questions that require participants to click a response as well as questions that require a written response for input. The district should make a concerted effort to involve parents, students and the community actively in the LCAP process.

Financial Management

The financial management section of this comprehensive report assessed the district based on 43 FCMAT standards in 19 categories. The district received an average rating of 1.95, a slight increase from the score of 1.33 achieved in the initial FCMAT comprehensive report. Ten standards received a zero score - not implemented; 33 standards received scores of between one and seven - partially implemented; and no standard received a score of between eight and 10, indicating that it was fully implemented.

While the CBO and Human Resources have worked to conduct regular meetings with principals to address staffing and budget activities, some administrators, departmental and school site personnel continue to cite a general lack of cohesiveness throughout the organization. FCMAT interviews indicated that the CBO has been accessible and is interactive with school site administration and department management. Reports acknowledge increased communications focused on budget development and financial management. However, district office staff and school site personnel continue to struggle in knowing who is responsible for what area, where to direct their questions or where to direct parents and/or community members who have questions or concerns in specialized areas.

The district continues to demonstrate weakness in ensuring routine annual meetings related to budget development, attendance, enrollment and routine business practices occur before the start of each new school year. Individual principal meetings with the CBO/business office should be required as part of the budget development process and routine review cycles.

Budget, Accounting and Multiyear Financial Projections

On July 1, 2013, Governor Brown signed into law Assembly Bill 97 (AB97), enacting the Local Control Funding Formula (LCFF) and the Local Control and Accountability Plan (LCAP). This was the most significant change to California's school finance model in almost 40 years. LCFF is based on a formula that provides additional funding to an unduplicated group of students composed of the district's English language learners and those who are eligible for the free and reduced meal program or are foster youth.

The new funding comes in three components; base, supplemental and concentration grants. All students generate the funds from base grants; however, supplemental and concentration grant funds are generated from the unduplicated pupils. The California Code of Regulations, Title 5, Section 15496 defines the requirements necessary for districts to demonstrate these increased or improved services for unduplicated pupils in proportion to the increase in funds appropriated for supplemental and concentration grants.

During fiscal years 2013-14 and 2014-15, funding was based on the LCFF. With substantial increases in funding from the new formula, no further draws on the emergency state loan were required even though the district continued to experience declining enrollment. Even with these new funds, additional budget reductions will be needed to regain fiscal solvency. The district will have to meet the needs of targeted student populations, investing or reinvesting in educational programs and services, while reducing expenses.

The LCAP must be aligned with the budget and the multiyear financial projection (MYFP) and represent district goals in the eight state priorities. According to staff interviews, the components of the district's LCAP were not included in the current year budget, and it is not clear that expenditures to support the district's LCAP are reflected in the multiyear projections. The district may not be in compliance with 5 CCR 15496(a), demonstrating that it is making progress towards the minimum proportionality percentage requirements.

The district did not include a comprehensive list of assumptions and a detailed narrative for each fiscal year presented in the MYFP at each reporting period. The narrative should integrate the budget, fiscal recovery plan and the LCAP into the MYFP and demonstrate how the multiyear projections adequately support the district's goals and needs. Because the district has not presented a full and complete list of assumptions with supporting documentation that is aligned with district goals and the eight state priorities identified in the LCAP, it should not rely on the MYFP.

Many changes were made to the district administrative team in this reporting period. The executive cabinet has grown with the addition of a chief of staff as well as the state trustee and four other high-level administrators, but the number of management and staff focused directly to support the Business Services Department has diminished.

The previous organizational structure, which included a chief operating officer, an executive director/fiscal advisor, accounting supervisor, payroll supervisor and various technicians, has been restructured to include a chief business officer, fiscal service manager, accounting and payroll technicians.

Business office staffing has stabilized, yet many positions on the organizational chart remain vacant. Concerns remain regarding the sustainability of key members in the business office and the ability for employees to be cross-trained for critical business functions. The chief business official prepares and monitors the unrestricted budget with little input from other staff members. The district budget technician is assigned to handle categorical programs, and the fiscal services manager oversees other business office functions including payroll and accounts payable. Payroll has three approved positions, and only one is filled by a permanent employee.

Because the district is struggling to attract and retain personnel who are experienced in payroll, other business office staff members and substitutes fill in to meet critical timelines. The deficiencies in controls identified by FCMAT include insufficient and inexperienced staffing in the Payroll Department, which has led to a failure to follow all payroll procedures.

The Business Services Department continues to need personnel with the technical expertise to provide essential high-level fiscal analyses in areas that include payroll, multiyear financial projections, cash flow and budget development. In addition, the department should continually update fiscal processes and procedures and provide accurate information to the state trustee, advisory board, site and department staff during the restructuring and recovery process.

Collective Bargaining

The signed tentative agreement between the teachers association and district for July 1, 2013 through June 30, 2015 included two furlough days in 2013-14, with an additional four furlough days in 2014-15, no change in health care benefits, and dismissal of the pending unfair labor practice charge filed with the Public Employees Relations Board (PERB) against the district alleging a unilateral change in health care benefits in the 2012-13 school year. A resolution to the unfair labor practice charge was accomplished outside of PERB. Bargaining unit representatives indicate they are comfortable with the change to a joint labor-management benefits trust.

Documents reviewed indicate that the district signed a tentative agreement with the Inglewood Teachers Association (ITA) on February 11, 2015, which reduced the work year by three furlough days in 2014-15. AB1200 public disclosure for this agreement was filed at the March 9, 2015 board meeting, where simultaneous action was taken to reduce the 2014-15 work year for nonrepresented staff by five days.

The district "sunshined" its initial proposals for the 2014-15 contract year for both ITA and the classified employees association, CalPro, at the November 19, 2014 board meeting. ITA presented its initial proposal at the April 15, 2015 board meeting and the district sunshined its revised ITA initial proposal May 20, 2015. CalPro presented its initial proposal at the May 20, 2015 board meeting.

District administration sought input to the collective bargaining process from principals and other managers of certificated personnel. However, directors and managers of CalPro unit members indicate that they have had significantly less access to the process.

Internal Control Environment/Independent Audit

The district's 2008-09, 2009-10, 2010-11, 2011-12 and 2012-13 audited financial statements identified various internal control weaknesses. In each year beginning with the 2008-09 audit report, the district has experienced an increasing number of audit findings as well as an increase in the number of those considered material weaknesses. Material weaknesses are those that rise to a higher level of concern because they are a significant deficiency that result in a higher likelihood that the district's internal controls will not prevent or detect a material misstatement of financial statements or misappropriation of funds. Audit findings increased from 11 in fiscal year 2008-09 to 21 in fiscal year 2011-12 to 47 in 2012-13. Of the 47 in 2012-13, 22 were considered material weaknesses and 11 were considered significant deficiencies.

Several findings relate to lack of internal controls and some are repeated each of the last five years. These increases indicate that either the district did not address the finding, or efforts to do so were unsuccessful.

Of the 2012-13 findings; 24 were related to the statement of the financials, nine to federal awards, 13 to state awards and one was a miscellaneous finding. The volume and severity of the findings caused the state auditor's opinion to be qualified regarding the reliability of the financial

statements, and the federal and state programs, including special education, Title I, Head Start, and National School Lunch programs.

At the time of FCMAT's fieldwork, the audited financial statements for the year ending June 30, 2014 had yet to be released, so none of these documents are analyzed or included in this review.

Student Attendance/Associated Student Body

Student Attendance – Although the district has established districtwide procedures for recording student enrollment and attendance using the Aeries attendance accounting software, it has struggled to ensure those procedures are consistently followed, all student data is entered in a consistent format, and procedures are consistently followed by all school site personnel. The district does not remove access to Aeries once attendance has been recorded and certified by teachers and school sites. As a result, changes could be made after districtwide attendance reports are prepared and submitted to the state, which commonly results in audit findings.

The district should establish a daily lockout process in student attendance for classroom teachers and monthly lockout once each school month concludes, and the school sites certify attendance reports. When corrections are necessary, all reports for the period should be rerun, recertified and retained for audit to ensure state-reported attendance is accurate and supporting documentation accurately reflects certified data.

The district has historically experienced difficulty in properly collecting, recording, maintaining and reporting enrollment and attendance, which has resulted in repeated audit findings and numerous errors and anomalies in CALPADs reporting submissions. While the submission of data to CALPADS has improved over the last two years, the district continues to struggle with routine reconciliations of information between CALPADS and Aeries to ensure that it accounts properly for all student enrollment.

Enrollment data for NPS students is now managed in the Aeries information technology/ student information system. The information technology consultant acknowledges difficulties in obtaining consistent enrollment information for the special education students, including student demographic data, making it difficult to ensure those students are accounted for in CALPADS. Because the information originating in the SIS drives key factors, including state funding determined by the LCFF and student testing, it is imperative for the SIS to have accurate data and for the information to be routinely reconciled with CALPADs and the Special Education Information System (SEIS).

The district lacks reliable procedures for identifying and entering enrollment data and attendance for NPS students into Aeries to ensure proper attendance is recorded and claimed for apportionment purposes. The accounting office uses the ADA reported on the attendance registers that the provider includes with NPS invoices for the preparation of attendance reports. The district should require NPS providers to forward official attendance to the district office accounting technician at the end of each week. The attendance reported on these registers should be entered into the Aeries SIS upon receipt. When invoices are submitted to the district, the attendance reported should agree with the charges for NPS student fees.

Routine mandatory training is essential to ensuring those responsible for recording and monitoring student attendance clearly understand laws and regulations, provide an opportunity for those staff members to share information on best practices, clarify procedures, and communicate with district office staff on areas that may need refinement or district intervention.

Training should be conducted annually before the start of each school year and should address attendance accounting procedures, compliance requirements and internal controls.

Associated Student Body –The district lacks standardized board policies, administrative regulations and procedures on how student body organizations are to be established, operated, audited and managed. The district does not have a standardized ASB handbook providing procedures for how ASBs should invest, spend, and raise funds and ensure adequate internal controls. Additionally, the district does not provide adequate oversight of school site ASB activities, including review and approval of ASB activities, bank statements, bank reconciliations, and financial documents; district office staff simply file the documents without review. District office personnel lack an understanding of their oversight responsibilities. The district should strengthen internal controls by establishing and implementing districtwide procedures on how student body organizations deposit, invest, spend, and raise funds.

Management Information Systems

Technology Committee –The district lacks a functioning technology committee, which results in poor communications between the IT Department, sites, and departments. Decisions are made in isolation, users are unaware of ongoing IT projects, and the IT Department does not receive timely feedback on user needs.

A district technology committee should be formed to address the use of technology throughout the district. Members of the committee should include qualified representatives from each division and/or department and the school sites. Meeting agendas, minutes, and other materials should be documented and made available to all committee members before and after each meeting. The committee should be chaired by the director of the Information Technology Department.

CALPADS – As part of mandated CALPADS reporting, certain data elements in Aeries related to staffing must be current and accurate. The main source of this staffing data is the HRS human resource system. Several times a year, the IT consultant responsible for CALPADS receives a paper report from the Human Resources Department containing the data extracted and reported from the HRS system and manually enters the data into Aeries. This lack of automation between HRS and Aeries creates potential errors in reporting CALPADS data.

There is no formal documentation for the processing of CALPADS data specific to district operations nor has anyone been cross-trained to support this process if the IT consultant is absent. This lack of documentation and backup support could have negative consequences if the processes cannot be completed by the required deadlines.

The district should automate the integration of appropriate data from HRS to Aeries to provide accurate CALPADS data and immediately begin the detailed documentation of the CALPADS process as it relates to internal operations and identify a staff member to begin cross-training on the CALPADS process, using this documentation as a training tool.

Network Infrastructure Replacement Schedule –The district continues to lack a formalized board-approved life-cycle replacement plan for any of its technology equipment. This lack of planning will create unplanned expenses and outages when systems cease to function. Technology assets eventually fail, and their replacement schedules should be monitored so the associated expenses can be properly budgeted. The district should create a formalized life-cycle replacement plan for all of its technology equipment.

<u>Inventory</u> – The district's physical inventory of items with a cost exceeding $5,000 is scheduled to be performed each year by a third-party vendor; however the last supplied asset inventory report is dated June 30, 2013. The scope of engagement states that the company will inventory assets with a cost of $5,000 or greater and completed the last physical inspection and inventory of the district's assets in 2009. The reports generated between 2009 and 2013 have been prepared using the appraiser's 2009 physical inventory and updating that document based on the information received from the district regarding additions/deletions.

The district consultant performs a physical inventory of equipment with a value of $5,000 or more; however, the district does not properly track items greater than $500 but less than $5,000, and the items may have moved from one location to another. The district does not have a reconciliation process to determine if equipment with a value of between $500 and $4,999 is still located in the district.

Information on all fixed assets should be entered into a centralized database that can be accessed by appropriate staff throughout the district. Any issues regarding the reporting of assets by the third-party vendor should be resolved, and assets should be accurately reported for insurance and depreciation purposes.

<u>Microsoft Education Technology K-12 Voucher Program</u> – As part of the Microsoft Education Technology K-12 Voucher Program, the district has a balance of $147,830.41 in general purpose vouchers and $249,767.73 in software vouchers, totaling $397,598.14. The deadline for making purchases for voucher redemption is September 25, 2015.

The district should immediately establish a task force to meet and plan the expenditure or reimbursement of eligible expenses for the remaining Microsoft Education Technology K-12 Voucher Program funds to ensure that eligible purchases before the September 25, 2015 deadline are included in the application.

Maintenance and Operations Controls

As was noted above, the last physical inventory was performed in September 2009, and subsequent reports have been produced each year based on information provided to the Accounting Department from the departments who primarily handle disposals throughout the year.

Disposals, shrinkage or theft of items of less than $5,000 in value are not systematically tracked and removed from the fixed asset inventory list. This lack of coordination between the district and the appraiser caused the appraisal firm to produce an annual fixed asset report, that is of questionable value. This is one of the findings used to support a qualified opinion on the accuracy of the 2012-13 financial statements identified in the independent audit report released by the State Controller's Office.

Surplus property including the sale of scrap materials is a problem for the district. All district personnel do not understand board-adopted policies and procedures, the California Education Code and best practices on the chain of custody regarding salvage. Some checks have been deposited to the district's accounts for the proceeds from surplus sales, although there is no monitoring or reconciliation between assets declared surplus and disposition of those items.

The district lacks universally implemented standards for tagging all qualifying assets as well as cross-training of personnel assigned to tag both equipment and textbooks. Two campuses were closed in 2013-14, and district staffs were unable to provide documentation that either generated

excess fixed assets or instructional materials for distribution to other campuses. No accounting for fixed assets was performed, and the board/state trustee took action for disposal of surplus items related to the campus closures up to one year later, allowing an opportunity for potential loss of items.

Food Services

During a California Department of Education child nutrition compliance visit, state representatives observed competitive food sales at three school sites. Based on this violation of the National School Lunch Program, all funding from April 2012 was withheld pending full compliance. Based on the last the CDE visit in January 2013, district employees were notified in writing that further competitive food sales would lead to disciplinary action.

In early February 2013, CDE released $3,316,661 in back payments from March 2012 through December 2012 based on assurance that the district was in compliance. Effective in the 2014-15 fiscal year, the district approved a contract with a vending company to place machines on campus. This restrictive contract required that 73% of the net proceeds be returned to the vending company. If the contract is terminated prematurely, liquidated damages are applied against the district. At the time of the FCMAT review, these machines were reportedly being removed from campus.

The food service director and junior accountant positions were eliminated in 2013. Because of concerns regarding amounts in accounts receivable and accounts payable, district administration has indicated that the district hired consultants to perform a forensic audit of the department. The district reinstated the director and junior accountant positions in 2014, but continues to question past practices in the Food Service Department.

The district's June 30, 2013 audited financial statements performed by the State Controller's Office issued a qualified opinion related to noncompliance with the National School Lunch Program. This was because material weaknesses in the Food Service Department's cash receipt procedures, accounting procedures, bank reconciliation procedures and internal controls. The district also lacked time certifications for employees who were paid with federal funds.

The cafeteria fund reported an increase of $353,135 in fund balance in 2012-13 and a decrease of $983,595 in 2013-14. The director reports that cash flow is insufficient to pay current obligations.

Special Education

LACOE estimates for excess costs for students served by the county office have been unreliable. Districts were told to plan for increases in the 2013-14 budget year of 32%. Errors related to LACOE salaries and benefits caused the 2013-14 expenses to be reduced by 26%. LACOE estimates for 2015-16 excess costs have not been announced, but staff indicates that a performance review is in process.

The district has worked with nonpublic school (NPS) placements to separate mental health services but as of the date of the FCMAT review, none were charged separately to maximize mental health funding.

LACOE excess costs, NPS placements and special education transportation services absorb a disproportionate amount of the district special education budget, and NPS and LACOE placements should be reviewed continuously for cost containment throughout the fiscal year. Special education transportation services and expenditures are not reviewed with the Transportation Department for cost containment.

The state trustee, chief of staff and special education director attend SELPA meetings, but the district business office staff has not regularly attended. Business Services Department staff should work with the Special Education Department to review SELPA funding projections and ensure that all funding sources and expenditures are properly reported for funding, properly budgeted and actually received. The amount of the credit for LACOE's use of facilities in the 2013-14 school year as documented by the SELPA was $208,584; however, the amount credited by LACOE could not be determined based on documents provided to FCMAT. The facilities credits for 2014-15 as documented by SELPA should be $232,047; however, second quarter billing support from LACOE only credits the district with $73,032.

According to the special education maintenance of effort report contained in the 2013-14 unaudited actuals, the cost of services is anticipated to increase from $11,529 to approximately $13,281 per pupil between 2013-14 and 2014-15, or by 15%. Significant increases such as these should be questioned and investigated.

Transportation

The annual report of pupil transportation (TRAN) is no longer required as part of the closing financial statement reporting beginning with the 2013-14 fiscal year. In the absence of the report, various divisions should mutually determine what management data and information is necessary to properly manage expenses. As of the 2014-15 second interim, the special education transportation budget was below maintenance of effort requirements, which replaced the TRAN report. The department director needs access to the budget and expense data and should calculate the cost per pupil transported. In the 2014-15 budget, the projection provided to FCMAT indicates that contractor-provided transportation expenses are potentially underbudgeted by between $218,000 and $418,000.

The district's costs for transporting its severely disabled/orthopedically impaired students increased by 48% from 2012-13 to 2013-14. During the same time period, home to school transportation costs increased by 62%. The district has taken some measures to contain its transportation costs, but more should be done in utilizing the reporting capabilities available through its fuel vendor.

Risk Management

The district previously employed a dedicated administrator to oversee risk management. During this reporting period, the risk management function was reassigned to the chief deputy superintendent, and a Keenan consultant is reportedly assisting the administrator.

GASB 45 regarding other post-employment benefits (OPEB) provides that employers with more than 200 employees are to update their actuarial reports every two years. The district's most recent actuarial report regarding its GASB 45 obligations is dated September 12, 2012 and is no longer accurate within the parameters established by GASB 45.

The district has not had a current actuarial study of its workers' compensation program as of the date of FCMAT's fieldwork. The last report dated May 1, 2013 was prepared for the period ended December 31, 2012. According to this report, the district Workers' Compensation actuarial study found that the present value of the incurred but not reported liability at the expected confidence level was $11,135,000 as of June 30, 2013. Without a current actuarial study, the district cannot update and compare the expected rate of confidence with the amount budgeted to ensure adequate funding to cover losses.

As of June 30, 2013, the State Controller's Office financial and compliance audit noted in Finding 13-17 - Self-Insurance Fund - that the district-provided general ledger and unaudited actual financial statements for fund 67 were materially misstated. The audit deficiency indicted that the district was unable to produce documentation that included all current and long-term liabilities, and that totals of cash with the fiscal agent from two separate audit teams did not agree. This finding concluded that the district was not responsive to requests for documentation, failed to record material assets and liabilities and that workers' compensation claim payments may exceed insurance premiums.

Facilities Management

The facilities management section of this progress report assessed the district based on 31 FCMAT standards in 10 categories, two of the original 33 are no longer applicable because of changes in law. The district received a mean rating of 3.81, an improvement from the base year. One standard was not implemented, with a rating of zero; 27 standards were partially implemented, with a rating of one through seven; and three were fully implemented, with a rating of eight to 10. Although the average score slightly improved, the district regressed in several standards.

Inglewood Unified serves approximately 11,000 students at 18 schools in the cities of Inglewood and unincorporated area of Ladera Heights. The district was unified in the early 1950s, and many school facilities were originally constructed more than 50 years ago. The district's schools include one preschool child development center, 10 TK-6 schools, one TK-8 school, one middle (6-8) school, one middle (7-8) school, three high schools, one dependent charter school (TK-8), one career technical education/adult education/alternative education school. Seven direct-funded charter schools operate in the district. In 1998, the district passed Measure K, providing $131 million in general obligation bond funds. This bond, combined with state facility funds, provided more than $200 million for facility improvements. In addition, Measure GG was passed in November 2012, resulting in an additional $90 million in general obligation bonds. To date, minimal expenditures have been made from Measure GG. In accordance with Education Code Sections 15278-15282, the requirement to form a citizens' oversight committee has not been met to oversee the expenditure of funds through the sale of bonds obtained through the approval of Measure GG.

The FCMAT facilities team visited 12 district sites during fieldwork in April 2015. Interviews were conducted with selected district and site staff, including administration, maintenance, operations, and custodial personnel. In addition, the team requested and reviewed numerous sources of documentation to verify and support the facility standards.

School Safety

The district lacks consistency and implementation in its safety programs and safety compliance. School site administrators indicated to FCMAT that their site's comprehensive school safety plans were not current. FCMAT's review validated that specific site plans were inconsistent, outdated, and incomplete. District Board Policy 0450 requires the school site council at each school site to develop a comprehensive school safety plan relevant to the needs and resources of that particular school. Some school sites visited by FCMAT had their own safety plans of various formats and ages, which had not been updated or reviewed by school site councils and the district board or state trustee. A draft of the district's new comprehensive safety plan was prepared

in September 2014 in accordance with SB 187 and SB 334. The California Education Code (Sections 32280-32289) outlines the requirements of all schools operating any kindergarten and any grades 1 to 12, inclusive, in writing and developing a school safety plan relevant to the needs and resources of that particular school. Once the draft is complete, the district will distribute the safety plan template to all school sites for review and approval by their school site councils.

While the district provided evidence that custodians were trained regarding material safety data sheets (MSDS), none of the custodians interviewed by FCMAT indicated they had received any information on the use of the MSDS binders or specifically been trained to find the type of chemical used and read the sheets for reference to safety and medical information.

Facility Planning

The district developed a draft facilities implementation plan in July 2012, and a facilities master plan in August 2014, which identify facility improvement needs at each of its school sites, contain an annual capital planning budget for facilities expenditures, and are based on the instructional goals.

At the time of FCMAT's visit, the district was actively seeking members of the public to become members of the citizen's oversight committee for Measure GG through a formal application and review process.

In an effort to continue facility planning efforts, the district prepared a request for qualifications (RFQ) in April 2015 for architectural services related to projects for Measure GG modernization and new construction projects. Documents submitted under the RFQ were due to the district in May 2015.

The district continues to plan on receiving funds from the Los Angeles World Airports (LAWA) for sound mitigation modernization at several school sites. Based on the latest information provided to FCMAT, the amount approved to date is approximately $44 million. The district submitted a soundproofing work plan in April 2015 to LAWA for the expenditure of sound mitigation funds.

Facilities Improvement and Modernization

The district does not have personnel who are trained or knowledgeable in facility construction or the requirements of the CDE, Office of Public School Construction (OPSC), Division of the State Architect (DSA), or LAWA. This is a disadvantage since it has to rely on outside consultants and vendors to accomplish the various application processes to guide the district through the approval process.

The district was unable to provide information on the status of all portable classroom, office or bathroom units, including the assigned DSA number, whether they are owned or leased, and their specific location.

Facilities Maintenance

The district's 2014-15 budget allocation for its ongoing and major maintenance was $3.9 million, which meets the account requirement under Education Code Section 17070.75 and 17070.766. The district also provided a plan for maintenance projects for the summer of 2015, but has no multiyear plan on preventive or deferred maintenance needs. While the state no longer requires a deferred maintenance plan, facility maintenance best practices dictate that the district should

develop and maintain a current plan for deferred and preventive maintenance needs and budget funds to prevent more expensive repair work in the future. The district continues to address its preventive maintenance issues on an as-needed basis and has a budget for planned preventive maintenance projects.

There is no system to track utility costs and energy use. The district reports that it received Proposition 39 planning funds, but has yet to develop a plan to use them. Energy efficiencies and cost savings should be considered and sought when prioritizing facilities maintenance projects to maximize available funding. The district may be able to use some of the initial planning funds to hire temporary energy management consultants to help complete the required energy analysis.

The district does not maintain a computerized inventory of supplies, tools, or equipment for the Facilities or Maintenance and Operations departments, nor does it maintain equipment inventories or replacement schedules. School sites do not keep inventories of their custodial supplies. Instead, custodians order supplies weekly and/or on an as-needed basis. Inventories and replacement schedules should be developed and maintained to ensure the availability and usefulness of supplies, tools and equipment.

Most of the Maintenance and Operations Department's time is spent completing daily work orders, which are initiated at the school sites and assigned by a clerk in the Maintenance and Operations Department. The work order system is not fully utilized to allow facility issues to be reported, tracked, assigned and prioritized, or for the repair status to be communicated to the request originator. However, the district is in the process of implementing the new School Dude work order system.

Facility Equitability

The district has no specific policy or plan on whether it ensures equality and equity for each of its school site facilities. Board Policy 7110 authorizes the development of a district facilities master plan based on district needs and is aligned with the district's goals for the instructional program. The district has also prepared a draft 2012 facilities implementation plan and a 2014 facilities master plan that addresses current facility conditions in relationship to the educational programs it plans to implement. The plan contains a comprehensive inventory of attributes for each of the district school sites, the available facilities and plans for their improvement. There is also a comparative assessment of the sites and their existing needs across a range of areas, such as flooring, electrical, computing capacity, and other quantifiable metrics. The district is in the early stages of developing an overall plan on facility equitability. The available funding, age and condition of the facility will often dictate the planning of equitable facilities for school districts.

Charter Schools

The district's Board Policy 7160 supports the access of charter school students to safe and adequate facilities and was updated August 20, 2014. The district is required to make facilities available to eligible charter schools in accordance with law. These facilities are to be contiguous, furnished, equipped, and sufficient to accommodate students in conditions reasonably equivalent to those students attending other district schools. The district has authorized seven direct-funded charter schools within its attendance boundaries.

The district received two petitions for new charter schools in the 2014-15 fiscal year from New Designs Science, Technology, Engineering and Mathematics Academy submitted March 15, 2015, and Classical Core Academy submitted April 6, 2015. Neither application is requesting facilities from the district under Proposition 39 requirements.

Community Relations and Governance

1.1   Communications

Professional Standard

The LEA has developed a comprehensive plan for internal and external communications, including media relations.

Findings

1. A board policy (BP 1100 - Communication with the Public), directs the superintendent or his designee to develop a district communications plan. (There is also a board policy regarding media relations - BP 1112.) No communication plan appears to have been developed under the leadership of the previous state administrators; however, a draft plan was developed by the current administration. District administration reported that the May 2014 draft was updated in March 2015 in preparation for FCMAT's fieldwork and contains five main sections: 1. Crisis Communications, 2. Fostering Transparency and Two-Way Communications, 3. Procedural Communications, 4. Proactive Outreach Communications, and, 5. Website and Social Media Guidelines. At the time of FCMAT's fieldwork, the document remained in draft form without state trustee approval or dissemination.

2. The March 2015 draft contains a section describing steps for input and implementation and has more substance than the previous version. A comprehensive school safety plan 2014-15 (74 pages and undated) to comply with SB 187 and SB 334 compliance document is attached to the communications plan as appendix 1, as well as an (undated 105 page) emergency action plan attached as appendix 1a.

3. The draft communications plan has been refined, but no one has taken responsibility for implementing it. This should become an evolving document intended to encompass an all-inclusive plan to improve the district's external and internal communications with all those affected, including special emphasis on improving two-way communications.

4. While the draft communication plan continues to contain a section on two-way communication, a review of the document shows that it focuses on how the district will provide information to the public and staff, but includes little direction on how the public or staff can provide input or concerns to the district. For the most part, the communication plan focuses on external communications and does not provide for clear two-way communication with internal personnel. Several interviewees indicated that communication is mostly from the top down, with minimal opportunity for two-way communication.

5. The document lists the offices of Strategic Development, School and Community Relations, the superintendent, and others depending on the communication area in question, as continuing to be responsible for two-way communication with the public. While these various departments appear to be working collaboratively, the plan does not designate a single office or individual to act on behalf of the district. Therefore, there is no single point of contact to ensure continuity and consistent messaging or a clear contact that the public and media can access for information. The district's part-time communications consultant prepares communications on behalf of the state trustee, but is not the district spokesperson.

6. Interviewees continued to report that employees are unaware of a communication plan and that in practice, the district does not follow a plan or the board policy outlining one. While the plan is in draft form, and staff has conducted some outreach to seek input, few know they can provide input or even that a communication plan is being developed. Input is not gathered from all those affected. Internal and external communications are not linked to a district plan nor are the communication activities conducted according to the draft document.

7. The district increased its activities in reaching out to the community as evidenced by the updating of the website, increased messages, the state trustee's listening tours and increasing visibility of leadership at the various events. The district continues to reach out to local news media and utilizes its website to inform the community of positive activities to communicate district, school, and student accomplishments. In addition, the district has compiled an impressive array of bulletins, press releases, quarterly messages from the state trustee and a School News Roll Call newspaper with positive news stories at the schools. While these advances are important, they are focused more on public relations and less on informing the community of the district's day-to-day operations as it works toward fiscal solvency.

Recommendations for Recovery

1. With direction from the state trustee, the district should seek broader input on the communication plan and ensure that all district staff are aware of its development and their ability to provide comment as appropriate. Because the plan will need to be implemented by all staff, the state trustee should develop a strategy for ensuring that it is provided to staff at all levels, and appropriate training occurs when the plan is ready for implementation.

2. The district should gather input, revise, finalize, disseminate and implement the communication plan as soon as possible; however, the document should include detailed activities for implementation. For example, under Procedural Communication - Strategy #3 continues to state "Respond to written and/or oral complaints personally within 12 hours of receipt. In the event an employee does not have the authority to address the complaint, the appropriate response is to forward the complaint to an immediate supervisor within 12 hours of receipt." The plan for implementing regulations should state how the employee is to determine whether he or she has authority to respond and how complaints are tracked to ensure response, etc. More detail is needed to ensure the plan is not simply a theoretical document with no objective or measurable steps to implementation.

3. As part of gathering input into a revised communications plan, district administration should consult with other districts that have recognized, exemplary communications plans that could serve as models. Another option is for the district administration to consider hiring an expert who can redevelop and direct an organizational communications plan and handbook of related practices.

4. One individual or office should be designated as the party responsible for implementing the communication plan internally and externally, and as the point of contact for all districtwide communications, including media relations. This individual, based on a more thorough plan or corresponding administrative regulations, should act as the clearinghouse and address routine communications while assigning items needing varying levels of expertise to other offices as appropriate.

5. The district should maintain a log of feedback or keep a scorecard of its communications efforts to gauge its effectiveness.

6. The district should develop and implement quarterly assessment surveys to gauge the progress and effectiveness of its communications efforts in reaching those affected and their reactions.

7. The leadership should consider periodically creating videos, or the state trustee and administrative staff should have website discussions to update those affected and the community on the district and its accomplishments/obstacles.

8. The state trustee should consider using a local community cable channel so that members of the public can more easily access district information and/or meetings.

9. The state trustee should more effectively use school site principals and department heads as the messengers to their respective staffs and communities. The district should provide cogent and timely talking points.

10. The district should perform a cost-benefit analysis when investing time and funds in its communications efforts.

Standard Partially Implemented

July 2013 Rating: 1

July 2014 Rating: 1

July 2015 Rating: 2

Implementation Scale:

0 1 2 3 4 5 6 7 8 9 10

Not ← → Fully
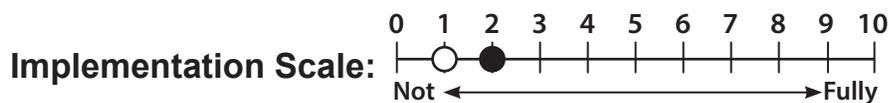
1.2   Communications

Professional Standard

Information is communicated to the staff at all levels in an effective and timely manner. Two-way communication between staff and administration regarding the LEA's operations is encouraged.

Findings

1. During this review period, the flow and clarity of information communicated to the staff at all levels showed some improvement and progress. The district has ensured that all current employees have correct email addresses in 2014-15. A communications team meets regularly to discuss needs and projects. Cabinet meetings regularly discuss the subject of improving communications. The consultant for community outreach made efforts and the state trustee performed community outreach during this review period to provide updates, positive news stories, and general information. The district staff interviewed responded positively to these efforts and reported that they were somewhat better informed than in previous years.

2. While there was increased evidence of opportunities for two-way communication between the staff and administration, staff still views this critical area as insufficient, inconsistent and only partially effective. Staff members strongly believe that too many key decisions and communications are made either in isolation or with selected individuals, without collaborating or considering the impacts on students, staff or school sites/departments. Some members of affected groups felt more involved in the district decision-making process; however, interviews and surveys of staff found that they generally do not feel as though the district leadership respects them or their views and input. Staff is informed of actions after they are implemented, and this causes delays in relaying information. This also hinders the administrators' ability to respond to staff and/ or community questions or concerns and, more importantly, to support and administer school sites or effectively teach in the classrooms.

3. Interviewees also felt that the district's leadership decisions are made in a top-down manner with little explanation of the reasoning behind them. Even though the district holds principals meetings, the principals interviewed generally believed that they are not being made a part of a decision-making team. Decisions of this nature have contributed to site administrators feeling disconnected from the decision-making process. They also prompted the staff perception that leadership decisions are final and irreversible with the biggest concern being that those who had no input in the process will be held responsible for the effects of the decision. Complicating this practice is the confusion that often follows when the decision is later reversed, causing wide and needless disruptions in staffing and services.

4. In the last year, the district has hired key, central district office positions that meet regularly to discuss district issues. This has generated some improvement in the area of two-way communications; however, district leadership also acknowledges that it must improve in this area. Interviews with those affected such as teachers, classified staff and

parents indicated they perceive that specific members of the central district office staff are largely inaccessible by telephone or email and rarely return calls or answer emails. Even with the improvements made by the new central district office administrators, most staff members do not believe a team approach is being used to improve the district. Instead, they perceive a "me versus them" attitude that must be addressed.

5. The state trustee has generated quarterly newsletters as well as announcing leadership hirings; however, most employees interviewed continue to be concerned and uncertain about the direction of the district and trustee. It is essential for the district's leadership to delineate clear goals and provide a road map for the district. Moreover, district leadership should use its school site principals and department heads to more effectively communicate a clear message. While the state trustee viewed the publication of the School News Roll Call in March as an effective way to communicate positive events at each district school, the publication was perceived as dated and ineffective. When it was distributed, the articles or information pertained to the beginning of the school year.

6. The state trustee's walking tours and open-door policy have slightly increased trust in district administration; however, some incidents impeded this progress. For example, staff appreciate that district leadership is more visible and visits school sites. However, because staff must sign up for a 20-minute appointment during a 2- or 3-hour window to speak individually with the state trustee, the number of people who can participate is limited. This controlled and scripted approach to school site visits undermines visibility, collaboration and openness.

7. The development of an organizational structure is critical to district operations. During the prior review, the state trustee had begun a district reorganization that included laying off the assistant superintendent positions, which left a gap in leadership at the district level. During the current review period, the district has undergone another change in organizational structure, with the chief operating officer's title changing to the chief deputy superintendent, the title of the executive director/fiscal advisor to chief business official, the addition of chief administrator positions and shifting of oversight responsibilities of the chief deputy superintendent. The contracts for the three executive director-level positions created during the prior review will expire on June 30, 2105 and are not anticipated to be filled. On March 18, 2015, an organizational chart was adopted, which was 21 months after the state trustee assumed responsibility for the leadership of the district. The lack of a published chart in 2013-2014 and throughout most of the 2014-2015 school year has been detrimental to the district and sent a message to those affected that leadership was in flux, uncommitted, disorganized and/or unclear of its direction.

Recommendations for Recovery

1. The state trustee should continue to develop a functioning and effective organizational structure and continue holding regularly scheduled upper-level administrative cabinet meetings. This provides a governance structure appropriate to the district's size and more effective and efficient operations as well as enforcing the state trustee's commitment to openness and effective communication with the public and internal personnel.
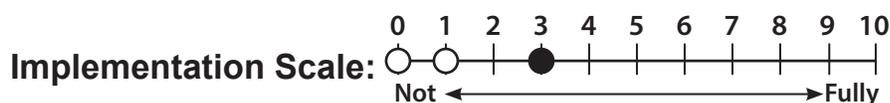
2. The strategies for internal communications detailed in the draft communication plan should be instituted immediately to address the concerns expressed by various staff and administrators throughout the interviews. The state trustee should develop several avenues of communication to disseminate information and gather input to meet the varying needs of the district. The opportunities for communications should be readily available, easily accessible, and clearly established so that all staff members can participate in the various methods and opportunities. It is important for the district administration to ensure that all those affected are informed, included, and provided with an opportunity for input.

3. The district should distribute internal communications to staff and site administrators in a timely manner so that they have the opportunity to respond or address any concerns. Before information is distributed to the public, the state trustee should provide the information to the staff of the affected school, and a strategy should be implemented districtwide to respond to questions, concerns, or comments received.

4. The state trustee should establish and publish a schedule of regular administrative site meetings that include relevant and useful topics suggested by administrators before the meetings. In addition, regularly scheduled site visits that provide site administrators with one-on-one time with the state trustee would further increase two-way communication between the district and school sites.

5. The state trustee and district central administration should coordinate with school site administrators and department heads to participate in their staff meetings. This would provide all staff members with access to district decision makers and create more collaborative and inclusive decision-making.

6. The state trustee should review and revise the district's organizational chart as changes occur so that it accurately reflects existing titles, positions and relationships. The chart should include the advisory board and the names of those holding the positions and be distributed to all staff as soon as possible to provide a clear chain of command for staff and site administrators.

Standard Partially Implemented

July 2013 Rating: 1

July 2014 Rating: 0

July 2015 Rating: 3

Implementation Scale:

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1.4   Communications

Professional Standard

Individuals not authorized to speak on behalf of the LEA refrain from making public comments on board decisions and the LEA's programs.

Findings

1. FCMAT's prior progress report stated that because of the lack of effective communication, many of those interviewed indicated that rumor and speculation on the district's status were common. During the last review period, the district hired a community outreach consultant who is primarily responsible for the district's external communications efforts. This has increased communication from district leadership, and interviewees reported that rumor and speculation appear to have decreased. The district has provided protocols to the site principals to follow when contacted by the media. Those protocols direct the media to the district's office of strategic development and to seek out either the executive director, strategic development initiative, or the communications consultant to obtain information on media inquiries. However, the district has not incorporated this information into its communication plan, which may make it unclear whether unauthorized personnel speak on behalf of the local educational agency (LEA).

Recommendations for Recovery

1. The district should continue gathering input and refining the draft communication plan, which should include comprehensive and strategic internal, external, and two-way communication.

2. The state trustee should continue to seek to establish a single spokesperson to represent and speak on the district's behalf.

Standard Not Implemented

July 2013 Rating: 1

July 2014 Rating: 0

July 2015 Rating: 1

Implementation Scale:
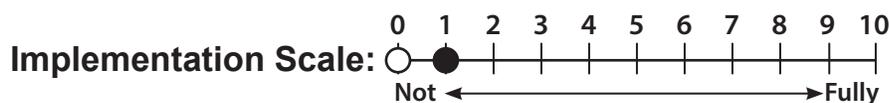
2.3   Parent/Community Relations

Professional Standard

The LEA has developed and annually disseminates uniform complaint procedures. (Title 5, Section 4621, 4622)

Findings

1. Assembly Bill (AB) 1575 was signed into law on September 29, 2012 and mandates the use of uniform complaint procedures for resolving complaints of alleged violations of law that prohibit pupil fees, deposits or other charges for student participation in educational activities. Updated policies and regulations also require the use of the uniform complaint procedure to address complaints of discrimination, harassment, intimidation, and bullying, as required by the California Department of Education.

2. The district's board policies are available on its website, and there is an updated board policy (BP 1312.3 Community Relations – Uniform Complaint Procedures) that was revised on February 5, 2015 to comply with the new requirements outlined in AB 1575.

3. The district website has a link to uniform complaint procedure brochures and forms both in English and Spanish as well as to the California Department of Education for further information. The brochures appear to have been updated along with the district's board policy and bear revision dates of March 2015. The English-language parent complaint form shows a revision date of February 2015, and the Spanish-language version has a revision date of February 2014. The Complaints Concerning District Employees, Form C; Williams Complaints Form, Form D; and Complaint Questionnaire, Form E were undated.

4. The district provided a copy of a March 4, 2015 notification from the office of the state trustee to district staff, parents and advisory board members regarding the recent updates to its civility policy (BP/AR 1310.1) and uniform complaint procedure (AR 1312.3). The district notified employees of the policy update via a March 13, 2015 e-mail, and the notice was also posted via a link on the district's website.

Recommendations for Recovery

1. The district should continue to monitor its policies related to the Uniform Complaint Procedure and board policy to include the requirements outlined in AB 1575 and any future amendments.

2. The district should continue to provide an annual notice to all district staff and school sites, communicate it to parents, and make it available on the website and all district locations.

Standard Partially Implemented

July 2013 Rating: 3

July 2014 Rating: 1

July 2015 Rating: 6

Implementation Scale:

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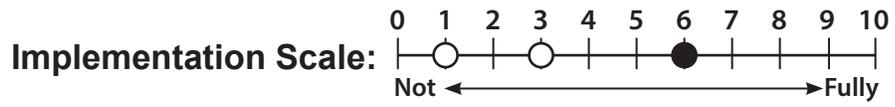
2.4   Parent/Community Relations

Professional Standard

Parents and community members are encouraged to be involved in school activities and in their children's education.

Findings

1. The district has citizen advisory, school connected, and volunteer policies (BP 1220 - Citizen Advisory Committees, BP 1230 - School-Connected Organizations, and BP 1240 - Volunteer Assistance), which were revised on August 20, 2014. Interviews with staff and a review of provided parent meeting agendas, flyers, calendars, sign-in sheets, newsletters and various other district documents show that the district continues to have a strong parent center that conducts outreach for parents, provides classes, educational opportunities, and training, and supports the various school site parent groups.

2. FCMAT's interviews with school site principals, district administrators, and parents as well as the documentation provided show that the district's school sites, parent center, English learner advisory committee (ELAC), district English learner advisory committee (DLAC), district advisory committee (DAC) and district parent advisory committee (DPAC) have made a concentrated effort to encourage parents and community members to be involved in school activities, personal growth opportunities, and in their children's education. The district also held parent volunteer training workshops to encourage more parents to volunteer in their child's school. Even with these efforts, the level of participation among schools is inconsistent, and comparatively few parents are involved districtwide.

3. The district's website continues to have a parent page that provides information about local community resources, college preparation, enrollment, testing calendars, filing complaints, specialized support services and organizations, and other resources as well as a link to the district's LCAP parent survey through SurveyMonkey. However, one of the links was not active. The website also includes a "Parent/Student Portal" link that gives parents access to their child's grades, attendance, and more. There is no way to know how many parents access this Web page or information.

4. The district has an education foundation (The Inglewood Educational Foundation) that was established in 1998 as a nonprofit corporation organized under the Non-profit Public Benefit Corporation Law Section 501(c) (3). The foundation's primary purpose is to provide college scholarships to graduating students and supplemental financial support for a variety of educational programs that directly benefit students and teachers. The foundation was reactivated during the prior review, and eight meetings were held during this review period. While the foundation's meetings concentrated on fundraising efforts, they were overshadowed by its issues with the Internal Revenue Service (IRS) and the California Franchise Tax Board (FTB). The foundation failed to file its required annual forms with both agencies for the years 2008-2013. Initially, both agencies revoked the foundation's tax exempt status and issued penalties and late fees. The Franchise Tax

Board also levied all the funds held in the foundations accounts. The district has been successful in having the IRS reinstate the foundation's tax exempt status and waive several thousand dollars in penalties. However, the same success has not been attained with the Franchise Tax Board, and the district is awaiting the agency's decision on its tax exempt status, return of funds and/or waiver of penalties/late fees. As a result, the foundation has suspended all fundraising activities.

5. The district continues to have a Parent Teacher Association (PTA) and provided FCMAT with a list of its meetings during the 2014-15 fiscal year. However, no additional documentation was provided to attest to the PTA's involvement in school activities.

6. Education Code Section 52060 requires consultation with various groups, including parents, in adopting its Local Control and Accountability Plan (LCAP). The LCAP Template states in Section 1 that "[m]eaningful engagement of parents…..is critical to the LCAP and budget process." The district provided FCMAT with a PowerPoint presentation showing that it began educating those affected about the LCFF and LCAP in January 2014. Surveys were posted on the district's website and presented at DPAC meetings, and three community forum meetings were held in May 2014. The LCAP was presented to DELAC/district advisory committee, and the LCAP was published on the district's website in June 2014. However, no information was provided on how many parents attended these meetings or whether they provided any input to the LCAP process. Other than the link to a parent survey via SurveyMonkey noted above, the district has not provided FCMAT with further documentation of any consultation with parents regarding the update to the LCAP required to be completed by July 1, 2015, and it is questionable whether a single survey could be considered meaningful engagement.

## Recommendations for Recovery

1. The district should survey parents regarding the opportunities for parent involvement and the reasons they are not more involved. The results should be provided to school site administration, and strategies developed to address the concerns.

2. Better data and records should be kept to gauge the level of parent involvement on both the school site and district levels and use of the district website. This data should be used to inform the process and determine which offerings are successful and which need intervention or consideration.

3. The state trustee should continue to provide support to the parent center in its outreach and parental education efforts. The center's scope of involvement should be expanded to encompass all parent committees, including the PTA, in an effort to provide one main initial source for parent involvement and communicate a single and cohesive message and available opportunities to all district parents. The parent center should strive to ensure that parental involvement extends beyond compliance so that high-quality partnerships to improve student achievement exist throughout the district.

4. The district should expand its efforts to obtain meaningful parental involvement in the LCAP process.

Standard Partially Implemented

July 2013 Rating: 3

July 2014 Rating: 2

July 2015 Rating: 5

Implementation Scale:

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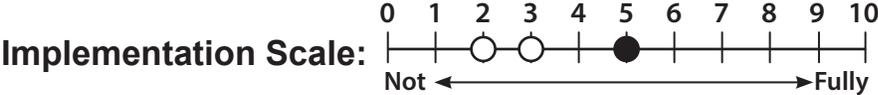
2.8   Parent/Community Relations

Professional Standard

Board members are actively involved in building community relations.

Findings

1. As is discussed in other sections of this report (see also Standards 4.5 and 5.11), most advisory board members do not attend board meetings. Consequently, it is difficult to determine whether the advisory board (as opposed to individual members) are actively involved in building community relations. Therefore, there are no findings to substantiate this professional standard.

2. However, interviews with the state trustee and various members of the district administration indicated that they have continued to take on this role and are actively involved in building community relations. They attend block parties and other community events and actively reach out to the city of Inglewood, the chamber of commerce, the religious community and organizations, and others in an effort to establish relationships outside the district.

3. FCMAT observed the district's April 15, 2015 board meeting and noted that the 30 minutes before it started at 5:30 p.m. were reserved for recognitions honoring parents, staff, and students. During this particular board meeting, three advisory board members participated in presenting awards and ceremonial photo opportunities.

Recommendations for Recovery

1. The state trustee should encourage the advisory board members to be actively involved in the community and build positive relationships with all segments and charter schools. The advisory board members could assist the district with outreach in a community where they have served and lived for many years. While the advisory board has no authority, it can help the district spread the message to the community and provide input from the community.

2. While it is commendable that district administration personally attend community events, the individual assigned to community outreach should coordinate these efforts and take primary responsibilities for these events and contacts.

3. The district should better publicize the honorary portion of its board meetings so that staff members and the community can participate in these contributions and recognitions.

4. The state trustee should explore the use of a community cable channel to record and televise meetings, providing the community with additional information on district occurrences.

Standard Partially Implemented

July 2013 Rating: 1

July 2014 Rating: 1

July 2015 Rating: 1

Implementation Scale:

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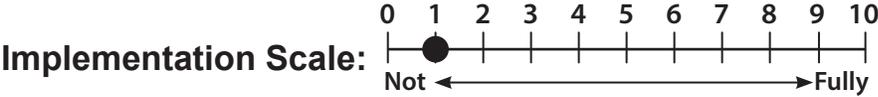
3.1 Community Collaboratives, LEA Advisory Committees, School Site Councils

Legal Standard

Policies exist for the establishment of school site councils. The school site council develops a single plan for student achievement at each school, applying for categorical programs through the consolidated application. (Education Code 52852.5, 64001)

Findings

1. The district's AR 0420 requires that "[s]chool site councils shall be established when required for participation in a categorical program" which follows Education Code section 52852.5. California Education Code Section 64001 requires that a school site council develop the single plan for student achievement. The council's responsibilities include developing and approving the plan, monitoring its implementation, and evaluating the effectiveness of the planned activities at least annually.

2. For the start of the 2014-15 school year, not all schools had a school site council or a single plan for student achievement for the year because some former principals did not perform the task before their departure. Newly appointed principals were then assigned to form the council and develop the plan during the school year. At the time of FCMAT's fieldwork, each school had a plan. FCMAT's review of council agendas and minutes showed that all plans were approved by the site councils in the first half of the school year and were approved en masse at the district's January 21, 2015 board meeting.
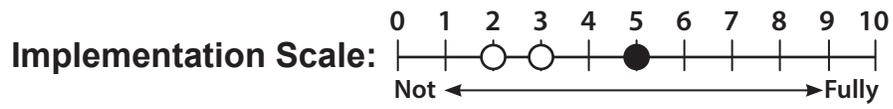
Recommendations for Recovery

1. The district should continue to monitor the board policy related to school site councils and single plans for student achievement to ensure compliance with any changes in law.

2. The district should provide annual support to the school site principals so they can adequately train and guide the councils in developing plans.

3. The district should establish districtwide templates and timetables to construct and approve each school's single plan for student achievement. These would ensure all plans are consistent, include all required information, encompass an entire school year and provide specific instruction on due dates and expectations.

4. The district should monitor the formation of school site councils before the end of the school year to ensure one exists at each school at the start of the next school year.

Standard Partially Implemented

July 2013 Rating: 3

July 2014 Rating: 2

July 2015 Rating: 5

Implementation Scale:

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3.4 Community Collaboratives, LEA Advisory Committees, School Site Councils

Professional Standard

The board and superintendent have established broad-based committees and councils to advise the LEA on critical issues and operations as appropriate. The membership of these committees and councils reflects the full cultural, ethnic, gender, and socioeconomic diversity of the student population.

Findings

1. The district has a DELAC, DPAC, DAC, PTA and a parent center that were active and all met several times during the year, some included workshops in their meetings. While the review team was provided with rosters and sign-in sheets from the committee meetings, the cultural, ethnic, gender, and socioeconomic makeup of the committees is unknown because this information is not collected.

2. The state trustee has established a common core implementation team composed of district and LACOE employees as well as a communications team made up of district employees and a few vendors. However, the composition of these teams is based on skills and not necessarily the culture, ethnicity, gender, and socioeconomic diversity of the student population.

3. Even with the efforts of these groups, other than possibly the common core implementation team and communications team, the district has not established broad-based committees and councils to advise the LEA on critical issues and operations. It also has not provided evidence that it practices an inclusive and collaborative decision-making process with all those affected in guiding district decisions. As a result, affected groups indicated they feel alienated, left out and unsupported.

Recommendations for Recovery

1. The state trustee should establish broad-based committees and councils to advise the district on critical issues and operations, regularly meet with these groups and weigh their input in making decisions. Establishing broad-based committees and councils for this purpose would help increase trust and credibility in the district's leadership. Establishing committees and councils with knowledge of the district, community, and its culture could also provide information that is critical and useful to the process. In addition to convening new committees and/or councils, the state trustee should take advantage of the already constituted DELAC and DAC and focus their efforts on current district issues.

2. The committees and councils should include many of those affected, district administrators and staff and should make a concentrated effort to ensure that membership reflects the full cultural, ethnic, gender, and socioeconomic diversity of the student population.

3. Data on the cultural, ethnic, gender, and socioeconomic makeup of these committees should be collected and tracked to ensure they reflect the diversity of the student population.

Standard Partially Implemented

July 2013 Rating: 0

July 2014 Rating: 0

July 2015 Rating: 2

Implementation Scale:

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Not ← ————————— → Fully
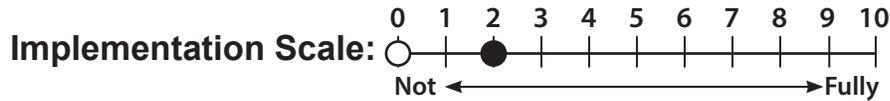
3.6   Community Collaboratives, LEA Advisory Committees, School Site Councils

Professional Standard

The LEA encourages and provides the necessary training for collaborative and advisory council members to effectively fulfill their responsibilities and to understand the basic administrative structure, program processes, and goals of all LEA partners.

Findings

1. The district provided FCMAT with evidence of a November 21, 2014 training workshop for district staff and parent/members of school site councils conducted by the district's office of categorical programs. While this training occurred almost halfway through the school year, it coincides with the hiring of the new executive cabinet positions and their improvement efforts. FCMAT was not; however, provided with the content of the training and is therefore unable to determine whether the information included basic administrative structure, program processes, and goals.

2. The parent center held a series of six workshops to train parent volunteers; however, FCMAT was again not provided with the content of the training and is therefore unable to determine whether the information included basic administrative structure, program processes, and goals.

Recommendations for Recovery

1. The district should construct a schedule of annual trainings for all collaborative and advisory councils such as ELAC, DELAC, SSC, DPAC, DAC, etc. and ensure that the content helps members fulfill their responsibilities and understand the basic administrative structure, program processes, and goals of all LEA partner's councils' operations and its expectations.

2. The district should continue to support the parent center so it can provide stable leadership to develop and train collaborative council members in their responsibilities regarding programs and processes.

Standard Partially Implemented

July 2013 Rating: 0

July 2014 Rating: 1

July 2015 Rating: 1

Implementation Scale:

0 1 2 3 4 5 6 7 8 9 10

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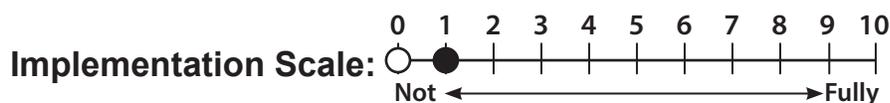
4.5   Policy

Professional Standard

The board supports and follows its own policies once they are adopted.

Findings

1. The district initiated a mass update of its policies through Gamut, the California School Boards Association's (CSBA's) online resource for board policies. A review of the policies via the Gamut website found that they were updated in August 2014 with the exception of 11 policies. Of these, five were updated in February 2015, one in February 2009, two in November 2006, two in September 2003 and one in April 2003.

2. The advisory board has experienced upheaval during the last review period. Three members resigned in December 2014 and their replacements were appointed in January 2015. One advisory board member reached his term limits and the formal election for this position as well as for the appointed positions was held April 7, 2015. That election decided three of the four advisory board members, with the last position scheduled for a runoff election in June 2015.

3. As was reported in the prior review period, the advisory board was largely dysfunctional and without a quorum at most meetings. Two of the three members who resigned in December 2014 did not participate in board meetings from May 2014 until their resignations. Of the 24 board meetings held during this review period, the advisory board chairperson attended only the April 15, 2015 board meeting. The remaining advisory board members' attendance was haphazard, with five meetings having no advisory board members in attendance and 14 meetings having only one or two advisory board members.

4. A review of board meetings minutes, interviews of advisory board members and observation of the April 15, 2015 board meeting show the following:

   • The advisory board members serve mostly as observers who are in the early stages of learning about the district and their advisory role.

   • There is no indication that the advisory board members knew about the policies, read them, or followed them.

   • Little effort was made to orient the advisory board on the use of policies or their role in policy making and how to function within a policy framework.

   • Advisory board members do not have an understanding of their expected roles and see themselves more as members of the community and groups or individuals instead of representatives of the entire district operating within the framework of the policies.

   • Other than the five policies adopted in February 2015, no additional policies including periodic updates have been presented to the board for revision.
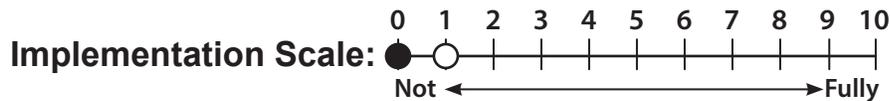
Recommendations for Recovery

1. The state trustee should work with CSBA and Gamut to complete the update of the district's board policies and administrative regulations to ensure that the district has a complete and working set.

2. The state trustee should utilize the periodic updates provided by Gamut to ensure policies remain updated, current, available, consistent with current law, and provide the district with direction and guidelines for decisions and behaviors. Input for policy revisions should be solicited from affected staff and incorporated into the applicable policies.

3. All staff members and the state trustee should adhere to and be accountable for following board policies and administrative regulations.

4. The state trustee should guide and assist advisory board members with their understanding of appropriate perspective in their role as members and appropriate behaviors according to policies, ethics, and procedures.

Standard Not Implemented

July 2013 Rating: 1

July 2014 Rating: 0

July 2015 Rating: 0

Implementation Scale:

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5.1   Board Roles/Boardsmanship

Legal Standard

Each board member meets the eligibility requirements to be a board member. (Education Code 35107).

Findings

1. E.C. 35107 requires board members to meet the following criteria to be eligible for the position:

    Be 18 years of age or older

    Be a citizen of the state

    Be a resident of the school district

    Be a registered voter

2. It is not the state trustee's responsibility to screen candidates to ensure they meet the eligibility requirements of running for office or serving as advisory board members. The state trustee relies on the local government and election board to perform these tasks.

3. At the time of this review, city officials provided no verification that all candidates and those elected and certified had met all standards of eligibility, and no complaints on these issues were filed with the district.
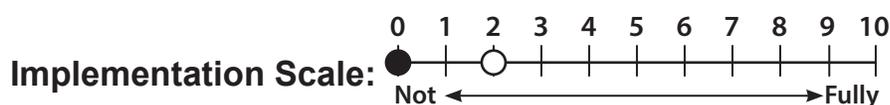
Recommendations for Recovery

1. The state trustee should work with the local government and election board to ensure that all existing and future advisory board members meet the Education Code requirements to serve as advisory members of the board.

Standard Not Implemented

July 2013 Rating: 2

July 2014 Rating: 0

July 2015 Rating: 0

Implementation Scale:

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5.2   Board Roles/Boardsmanship

Professional Standard

Board members receive necessary training to better fulfill their roles.

Findings

1. Board Bylaw 9230, adopted August 14, 2014, reflects the district's desire to provide advisory board candidates and new advisory board members with orientation training and places the responsibility to do so on the superintendent.

2. The state trustee made no attempt to initiate training for the advisory board during this review period because of the dysfunctional nature of the board members, rate of absenteeism, and apathy of board members. However, the state trustee provided FCMAT with lists of the appointments made with board members and advisory board candidates during this review period. These lists show at least one meeting scheduled with each advisory board member, but do not specify whether the member/candidate kept the appointment.

3. In March 2015, the district authored a 1-page paper entitled "Plan to Provide Training for New Members of the IUSD Advisory Board of Education." The plan was to "begin to provide training for them on topics such as ethics, finance, effective governance, human resources and the State's open records law, the Ralph M. Brown Act" once the newly elected advisory board members take their seats in April or May 2015.
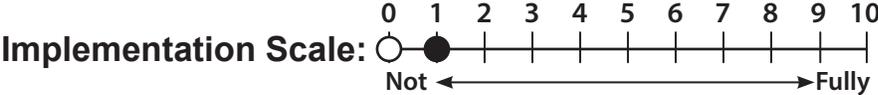
Recommendations for Recovery

1. The state trustee should begin to convene the advisory board and provide training in preparation for the return of local control.

2. The state trustee and his staff should immediately provide all advisory board members with a thorough orientation to the district, its programs, budget, a tour of the schools, and more importantly, orientation training for their appropriate role as advisory board members and expected professional behaviors.

3. The district should contact the California School Boards Association and/or LACOE to determine the programs available to initiate training and coaching for advisory board members to understand how to function as a local board, but without voting authority, as soon as possible. This coaching/training should be a full-year, ongoing process.

Standard Partially Implemented

July 2013 Rating: 0

July 2014 Rating: 0

July 2015 Rating: 1

Implementation Scale:

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5.3   Board Roles/Boardsmanship

Professional Standard

The board has established an LEA-wide vision/mission and uses that vision/mission as a framework for LEA action based on the identified needs of the students, staff, and educational community.

Findings

1. As noted above, board policies were updated in August 2014 to reflect the district's philosophy, goals, and objectives (BP 0000 - Vision, BP 0100 - Philosophy of the School District, BP 0200 - Goals for the School District, and BP 0400 - Comprehensive Plans). In addition, the district website includes a purpose, mission, vision, and objectives as follows:

   Purpose
   The purpose of the Inglewood Unified School District is to develop productive citizens who are able to live, compete and excel in a global economy.

   Mission
   The mission of the Inglewood Unified School District is to ensure that all our students are taught rigorous standards based curriculum supported by highly qualified staff in an exemplary educational system characterized by high student achievement, social development, safe schools, and effective partnerships with all segments of the community.

   Vision
   The vision of the Inglewood Unified School District is to provide a learning environment that empowers all students to acquire the academic and social skills needed to become productive citizens and lifelong learners in a global economy.

   Objectives
   All students will become proficient in English. All students will score proficient or above as measured by state assessments. All students will have access to current technology to increase their academic performance.

   One-hundred percent (100%) of our students will graduate. One-hundred percent (100%) of our students will enter and achieve success in an institution of higher learning, workplace, and society.

2. Based on interviews of the advisory board members and observations, there is no evidence that the members had any idea these policies exist or adhered to them as a guiding statement for the district during this review period. There is also no indication that the members used that vision/mission as a framework for LEA action based on the identified needs of the students, staff, and educational community.

3. Because of the advisory board's dysfunctional nature, no effort has been made to review a LEA-wide vision/mission and use that vision/mission as a framework for LEA action based on the identified needs of the students, staff, and educational community.
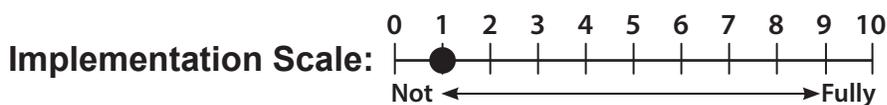
Recommendations for Recovery

1. The state trustee should assign the board to review the district's vision and mission and offer suggestions about updating it, as necessary, and use a process that includes input from staff, parents, students, and community members. This action would begin a more collaborative process between the state trustee and the advisory board as well as begin to train the members.

2. The district's vision and mission should be regularly reviewed and updated as necessary through a process that includes input from staff, parents, students, and community members.

3. The state trustee should consider developing an entire strategic plan and tactical plans for guiding the district and work of the staff as well as an effort to galvanize the board and district staff around a common district focus and direction.

4. The state trustee should develop a comprehensive plan involving advisory board members, students, staff, administrators, and educators to address the district's needs now and in the future given the significant changes in student achievement, enrollment, fiscal soundness, etc. The comprehensive plan should include steps to communicate and publicize the vision and mission to all those affected in an effort to make the process open and ensure that everyone is aware of the district's direction.

5. The state trustee should consider hiring external assistance to facilitate the strategic and tactical plans because of the time constraints on district staff. The investment should yield important long-range results and foster acceptance from a dissatisfied community and staff as well as from a novice group of advisory board members.

Standard Partially Implemented

July 2013 Rating: 1

July 2014 Rating: 1

July 2015 Rating: 1

Implementation Scale:

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       0  1  2  3  4  5  6  7  8  9  10
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        Not ◄─────────────────► Fully
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5.5   Board Roles/Boardsmanship

Professional Standard

Board members maintain functional working relationships. Individual board members respect the decisions of the board majority and support the board's actions in public.

Findings

1. As noted in earlier standards, of the 24 meetings held over the last review period, only four or 17% reached a quorum. The advisory board made no decisions in any of these meetings, and its members were allowed only three minutes at the end of each meeting for comments. Consequently, there is no way to determine whether advisory board members respect the decisions of the majority and support the board's actions in public.

2. Based on FCMAT's attendance at and observation of the April 15, 2015 regular board meeting, there is no cohesion among the members that would result in a functional working relationship with each other or staff members. They behaved solely as individuals. During interviews, it also became apparent that advisory board members perceive themselves as individuals and not as a collective board or as board members.

### Recommendations for Recovery

1. The state trustee should begin to convene the advisory board and provide training on acceptable procedures and the operation of a functioning school board to build capacity before resuming local control.

2. As part of their training, the state trustee should initiate ways to have the advisory board and administrative team learn to function together as they would if the local board had voting authority. The use of a professional facilitator should be considered to assist with this task.

3. The state trustee should consider allowing advisory board members to provide input on board agenda items when each item is heard instead of allowing each advisory board member three minutes at the end of each board meeting.

4. As part of the of the advisory board's training, the state trustee and administrative team should initiate a series of workshops with the assistance of a facilitator to help build respectful and professional working relationships.

Standard Not Implemented

July 2013 Rating: 0

July 2014 Rating: 0

July 2015 Rating: 0

Implementation Scale:

| 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
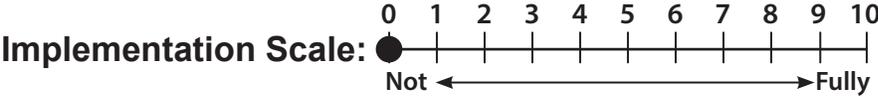
Not ← → Fully

5.6   Board Roles/Boardsmanship

Professional Standard

The board and administrative team maintain functional working relationships.

Findings

1. Because the current administrative team was not fully assembled until fall 2014, the dysfunctional nature of the advisory board and disinterest of most advisory board members throughout that year, the administrative team had little or no functional working relationship with the board.

2. The state trustee and administrative team did begin to develop a working relationship with the newly appointed members during their three month tenure in 2015. However, two of these three advisory board members were not re-elected, one is still involved in a runoff campaign, and a new board will be convened in May 2015.
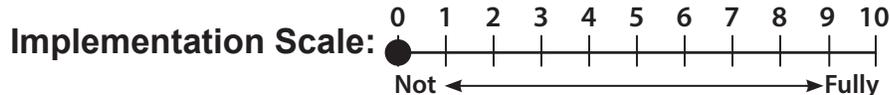
Recommendations for Recovery

1. Once the new advisory board members have been sworn in and taken their seats, the state trustee should provide training to them for their roles as advisory board members and to foster their relationship with the administrative team.

2. This training should include the state trustee and the administrative team providing advisory board members with a thorough orientation to the district, its programs, budget and a tour of the schools.

3. As part of their training, the state trustee should initiate ways to have the advisory board function as a local board but without voting authority. This training should also help them understand the appropriate roles in their relationships with each other and their functional working associations with administrative staff. This could include the assistance of a facilitator to help the advisory members and administrative team members in their efforts to build respectful and professional working relationships.

Standard Not Implemented

July 2013 Rating: 0

July 2014 Rating: 0

July 2015 Rating: 0

Implementation Scale:

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       0  1  2  3  4  5  6  7  8  9  10
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       Not ◄————————————————► Fully
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5.9   Board Roles/Boardsmanship

Professional Standard

Board members respect the confidentiality of information shared by the administration.

Findings

1. The board members are advisory, do not participate in matters heard in closed session and are not provided with confidential information by the state trustee. Therefore, there were no findings to substantiate this professional standard.

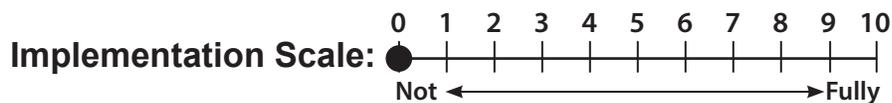### Recommendations for Recovery

1. Ensure that board members receive significant training on their roles and responsibilities regarding matters heard in closed session such as negotiations and personnel issues as well as properly handling confidential information.

Standard Not Implemented

July 2013 Rating: 0

July 2014 Rating: 0

July 2015 Rating: 0

Implementation Scale:
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        0  1  2  3  4  5  6  7  8  9  10
        ●--|--|--|--|--|--|--|--|--|--|
        Not ←----------------------→ Fully
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5.10 Board Roles/Boardsmanship

Professional Standard

Board members effectively develop policy and set the direction of the LEA while supporting the superintendent and administrative staff in their responsibility to implement adopted policies and administrative regulations.

Findings

1. The initial and interim state administrators began updating board policies according to the California School Boards Association (CSBA) recommended board policy manual. As noted previously, a review of the district's board policies confirms that all but 11 were updated in August 2014. Of these, five were completed in February 2015. The remaining six need to be updated to ensure compliance with laws and reflect current district practices. District staff reported that the process of updating the policies included the prior state administrators, district administrators and principals, but official adoption did not occur until the current state trustee's tenure.

2. While the district's staff report that the periodic updates provided by the CBSA have been reviewed, and the district is up to date in that process, the CSBA has released three policy updates that include approximately 60 policies with proposed revisions. A review of the policies posted via the district's website found that only five have been updated since the en masse update in August 2014.

3. Board policies are available to anyone having Internet access via a link on the district's website; however, school site staff reported that they do not receive support in understanding and implementing board policies.

4. No evidence was provided to indicate that advisory board members had a role in developing policy and setting the direction of the LEA while supporting the superintendent/state trustee and administrative staff in their responsibility to implement adopted policies and administrative regulations.

5. A review of minutes of the February 18, 2015 board meeting, where the last five board policies were approved, shows the advisory board did not interact on the adoption of these policies.

Recommendations for Recovery

1. The state trustee should proactively involve the advisory board in updating board policies to reflect current law and district practices. This should include a process that gathers input from advisory board members and other affected parties to establish board policies and administrative regulations for the district and advise the state trustee of the need for any changes.

2. The state trustee should ensure that all updates from CSBA are disseminated, reviewed and adopted on a timely basis so they remain current through the Gamut program.

3. The state trustee should work closely with staff and administrators to disseminate, communicate, and implement the board policies throughout the district. Any plan to update board policies should include steps to communicate them throughout all levels of the district. An individual should be assigned to coordinate and complete this work and should be held accountable for doing so.

Standard Not Implemented

July 2013 Rating: 1

July 2014 Rating: 0

July 2015 Rating: 0

Implementation Scale:

0 1 2 3 4 5 6 7 8 9 10

Not ← ——————————→ Fully
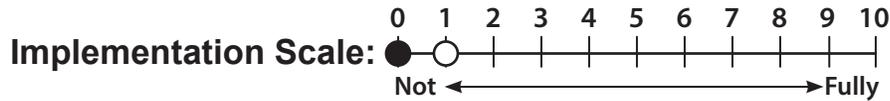
5.11   Board Roles/Boardsmanship

Professional Standard

The board acts for the community and in the interests of all students in the LEA.

Findings

1. FCMAT attended the board's April 15, 2015 meeting and observed that members are allowed three minutes each at the end to comment on the items presented. An item submitted for approval elicited questions/concerns from advisory board members that deviated from the normal 3-minute limit. Those concerns centered on the amount of the independent contractor's charges for services as they related to individual advisory board members' validation of the charges and not the needs of the student(s) involved.

2. Based on the advisory board members limited attendance at board meetings during this review period, and observance of the April 15, 2015 board meeting, the board has not acted for the community and in the interests of all students in the district.
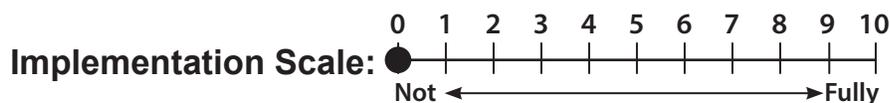
Recommendations for Recovery

1. The state trustee should encourage the current and new advisory board members to communicate with the community and provide input to the state trustee on matters of importance to the community and students.

2. The state trustee should provide training to the advisory board members on their roles and responsibilities in advising the state trustee to provide the best education possible for all students.

Standard Not Implemented

July 2013 Rating: 0

July 2014 Rating: 0

July 2015 Rating: 0

Implementation Scale:

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            0  1  2  3  4  5  6  7  8  9  10
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            Not ◄───────────────► Fully
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6.6　Board Meetings

Professional Standard

Board members prepare for board meetings by becoming familiar with the agenda and support materials prior to the meeting.

Findings

1. The state trustee notifies advisory board members of board meetings via e-mail; however, agendas and support materials are published on the district's website. This assumes that all advisory board members have Internet access and choose to access the information. Advisory board members reported that the district does not provide them with hard copies of materials until the date of the actual board meeting by placing them at their dais seats.

2. While board members indicated they know materials are available online, some chose to attempt to review the materials while others reported that they ignored them.

3. During the current review period, the district held 24 meetings. Ten were regular meetings and 14 were special meetings. Board Bylaw 9320 specifies that regular meetings are to be held at 5:30 p.m., but FCMAT's review of meeting times showed that they varied from 10:30 a.m. to 5:30 p.m., and special meeting times varied from 10 a.m. to 7:30 p.m. These meeting times offered little consistency and made it difficult for staff and the community to adjust their schedules and be available. Although most meetings may have been necessary to conduct critical business before deadlines (e.g. March 15 personnel notices), the haphazard nature of the schedules sent a message to constituencies that there was a lack of planning and/or a deliberate effort to exclude the public.

4. FCMAT's review of the dates on the website found that the document was missing two board meetings, one held July 23, 2014 and another held August 28, 2014. A comparison of the list of meeting dates and the posted board agendas and minutes found that two meetings did not have agendas, supporting documents or minutes posted. Those meetings were July 23, 2014 and July 30, 2014.

5. Although the state trustee scheduled meetings with each advisory board member during the year (see also Standard 5.2), neither the state trustee nor staff indicated that advisory board members are given an opportunity to discuss their questions and concerns with the state trustee and administrative staff before board meetings.

Recommendations for Recovery

1. The state trustee should provide board members with as much notice of meetings as possible by distributing agendas and supporting materials for regular board meetings at least 72 hours beforehand (Government Code Section 54954.2) to provide an opportunity to answer questions or make clarifications. Hard copies should be given to advisory board members who request them.
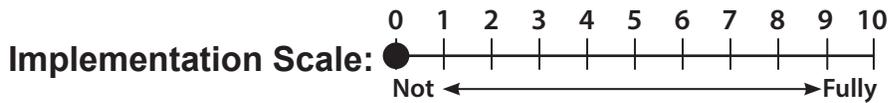
2. The state trustee should set the district's regular board meetings to comply with BB9320.

3. The state trustee should include administrative staff in setting the board meeting calendar to incorporate departmental deadlines and avoid special meetings where possible.

4. The state trustee should avoid calling special meetings unless absolutely necessary. If a meeting is required, the time should be set at 5:30 p.m. to coincide with that of regular meetings and provide as much notice as possible.

5. The district should ensure all board meeting minutes and agendas are posted to the district's website.

6. The advisory board members should review board packets in advance of each meeting and endeavor to discuss their questions and concerns with the state trustee and administrative staff before each meeting.

7. The state trustee should consider establishing times after agenda materials are posted and before board meetings when the advisory board members can make appointments with the administrative staff so that questions and concerns can be addressed.

8. The state trustee should consider scheduling briefings/meetings individually or with two board members at a time to help the members better understand district operations, decisions, and the district's status.

Standard Not Implemented

July 2013 Rating: 0

July 2014 Rating: 0

July 2015 Rating: 0

Implementation Scale:

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6.9   Board Meetings

Professional Standard

Board meetings focus on matters related to student achievement.

Findings

1. Based on a review of the board meeting agendas and minutes provided to FCMAT, board meeting agendas have focused on transactional administrative matters with little or no attention to reviews, presentations, or reporting of educational indicators, student achievement, or programs.

2. FCMAT observed the district's April 15, 2015 board meeting and noted that the 30 minutes before it started at 5:30 p.m. were reserved for recognitions honoring parents, staff, and students. During this particular board meeting, three advisory board members participated in presenting awards and ceremonial photo opportunities.

Recommendation for Recovery

1. With the addition of a chief academic officer, the state trustee should consider scheduling a monthly board report or series of special meetings on academics. During these meetings, presentations can be made about district and individual schools, student achievement and progress, curriculum and instruction, professional development, data and its uses, and other topics. This would inform the advisory board, staff, and community about the district's academic status and progress as well as the programs offered or considered.

2. The state trustee should consider that some members of the public may not be fluent in English and possibly offer translation services during board meetings.

Standard Not Implemented

July 2013 Rating: 2

July 2014 Rating: 0

July 2015 Rating: 0

Implementation Scale:

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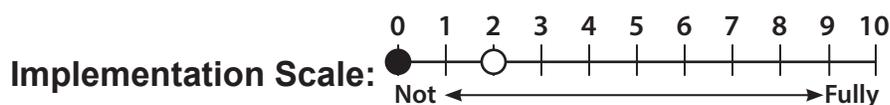
Table of
Community Relations and Governance Ratings

Community Relations and Governance Standards	July 2013 Rating	July 2014 Rating	July 2015 Rating
1.1 PROFESSIONAL STANDARD – COMMUNICATIONS The LEA has developed a comprehensive plan for internal and external communications, including media relations.	1	1	2
1.2 PROFESSIONAL STANDARD – COMMUNICATIONS Information is communicated to the staff at all levels in an effective and timely manner. Two-way communication between staff and administration regarding the LEA's operations is encouraged.	1	0	3
1.4 PROFESSIONAL STANDARD – COMMUNICATIONS Individuals not authorized to speak on behalf of the LEA refrain from making public comments on board decisions and the LEA's programs.	1	0	1
2.3 LEGAL STANDARD – PARENT/COMMUNITY RELATIONS The LEA has developed and annually disseminates uniform complaint procedures. (Title 5, Section 4621, 4622).	3	1	6
2.4 LEGAL STANDARD – PARENT/COMMUNITY RELATIONS Parents and community members are encouraged to be involved in school activities and in their children's education.	3	2	5
2.8 PROFESSIONAL STANDARD – PARENT/COMMUNITY RELATIONS Board members are actively involved in building community relations.	1	1	1
3.1 LEGAL STANDARD – COMMUNITY COLLABORATIVES, LEA ADVISORY COMMITTEES, SCHOOL SITE COUNCILS Policies exist for the establishment of school site councils. The school site council develops a single plan for student achievement at each school, applying for categorical programs through the consolidated application. (EC 52852.5, 64001)	3	2	5
3.4 PROFESSIONAL STANDARD – COMMUNITY COLLABORATIVES, LEA ADVISORY COMMITTEES, SCHOOL SITE COUNCILS The board and superintendent have established broad-based committees and councils to advise the LEA on critical issues and operations as appropriate. The membership of these committees and councils reflects the full cultural, ethnic, gender and socioeconomic diversity of the student population.	0	0	2

Community Relations and Governance Standards	July 2013 Rating	July 2014 Rating	July 2015 Rating
3.6	PROFESSIONAL STANDARD – COMMUNITY COLLABORATIVES, LEA ADVISORY COMMITTEES, SCHOOL SITE COUNCILS The LEA encourages and provides the necessary training for collaborative and advisory council members to effectively fulfill their responsibilities and to understand the basic administrative structure, program processes and goals of all LEA partners.	0	1	1
4.5	PROFESSIONAL STANDARD – POLICY The board supports and follows its own policies once they are adopted.	1	0	0
5.1	LEGAL STANDARD – BOARD ROLES/ BOARDSMANSHIP Each board member meets the eligibility requirements to be a board member. (EC 35107)	2	0	0
5.2	PROFESSIONAL STANDARD – BOARD ROLES/ BOARDSMANSHIP Board members receive necessary training to better fulfill their roles.	0	0	1
5.3	PROFESSIONAL STANDARD – BOARD ROLES/ BOARDSMANSHIP The board has established an LEA-wide vision/mission and uses that vision/mission as a framework for LEA action based on the identified needs of the students, staff, and educational community.	1	1	1
5.5	PROFESSIONAL STANDARD – BOARD ROLES/ BOARDSMANSHIP Board members maintain functional working relationships. Individual board members respect the decisions of the board majority and support the board's actions in public.	0	0	0
5.6	PROFESSIONAL STANDARD – BOARD ROLES/ BOARDSMANSHIP The board and administrative team maintain functional working relationships.	0	0	0
5.9	PROFESSIONAL STANDARD – BOARD ROLES/ BOARDSMANSHIP Board members respect the confidentiality of information shared by the administration.	0	0	0

Community Relations and Governance Standards		July 2013 Rating	July 2014 Rating	July 2015 Rating
5.10	PROFESSIONAL STANDARD – BOARD ROLES/ BOARDSMANSHIP Board members effectively develop policy and set the direction of the LEA while supporting the superintendent and administrative staff in their responsibility to implement adopted policies and administrative regulations.	1	0	0
5.11	PROFESSIONAL STANDARD – BOARD ROLES/ BOARDSMANSHIP The board acts for the community and in the interests of all students in the LEA.	0	0	0
6.6	PROFESSIONAL STANDARD – BOARD MEETINGS Board members prepare for board meetings by becoming familiar with the agenda and support materials prior to the meeting.	0	0	0
6.9	PROFESSIONAL STANDARD – BOARD MEETINGS Board meetings focus on matters related to student achievement.	2	0	0
Collective Average Rating		**1.05**	**.45**	**1.40**

Sources and Documentation

Board policies, administrative regulations, and board bylaws

Board agendas, packets and minutes

District-provided documents

2014-15 cabinet meeting agendas and notes

2014-2015 principal meetings agendas and notes

Communications/announcements/quarterly messages from state trustee to various stakeholders/principals/teachers/staff

Complaints concerning eistrict employees, Form C – English and Spanish, undated

Complaint questionnaire, Form D – English and Spanish, undated

DELAC 2014-15 schedule of meetings, meeting agendas/sign in sheets and meeting minutes - English and Spanish, June 16, September 19, October 24 and December 19, 2014 and January 23 and February 20, 2015

DPAC agenda and meeting minutes, September 26, 2014

DAC meeting minutes, June 16, 2014

Inglewood Council of PTAs Meeting Schedule 2014 – 2015

IUSD communications plan, May 2014

Media request protocols - revised email, October 30, 2014

Parent center 2014-15 monthly bulletins - English and Spanish

Parent center 2014-15 workshop schedule

Parent meeting agendas, flyers, calendars, sign-in sheets, newsletters and various other district documents regarding communications with parents and community

Parent volunteer workshop flyers

Parent volunteer sign in sheets-

Plan to provide training for new members of the IUSD advisory board of education, March 2015

Organization charts, March 18, 2015

Schedule of appointments with advisory board members/candidates, November 17, 2014 and January 30, 2015

School site council 2014-15 agendas and meeting minutes

School News Roll Call, Volume 1, Issue 1, March/April 2015

Single plans for student achievement, 2014-15

Summary of events surrounding the Inglewood Educational Foundation, undated

Uniform complaint procedures brochure, March 2015

Uniform complaint procedures form, form A - English, February 2015

Uniform complaint procedures dorm, dorm B - Spanish, February 2014

Williams Complaints form, Form D - English and Spanish, undated

Other Sources

Attendance at the April 15, 2015 regular board meeting

Review of district website

Surveys administered to groups: parents, classified staff, principals, and teachers

Interviews with district staff, advisory board members, principals, teachers, classified staff, parent groups, LACOE administrators and outside entities as appropriate.

Sites visited for interviews of principals and classroom observations:

Inglewood High School

Morningside High School

City Honors Charter High School

Inglewood Career Technical Education, Adult Education, Alternative Education School

Crozier Middle School

Monroe Middle School

La Tijera Academy Charter School

Woodworth Elementary School

Worthington Elementary School

Bennett-Kew Elementary School

Kelso Elementary School

Oak Elementary School

Hudnall Elementary School

Payne Elementary School

Centinela Elementary School

Parent Elementary School

Warren Lane Elementary School

Highland Elementary School

Personnel Management

1.1   Organization and Planning

Professional Standard

The local educational agency (LEA) has clearly defined and clarified roles for board and administration relative to recruitment, hiring, evaluation and discipline of employees.

Findings

1. The district has updated all 4000 series board policies and administrative regulations relating to personnel.

2. The 4000 series board policies and administrative regulations on personnel were updated to the California School Board Associations' (CSBA) template and adopted on August 4, 2014.

3. Board Bylaw (BB) 9000 - Role of the Board, indicates that the board will hire and evaluate the superintendent and establish policies for the hiring and evaluation of other personnel. BB 9000 also provides that the board will set parameters for negotiations with employee organizations and ratify collective bargaining agreements.

4. Board Policy (BP) 4000 - Concepts and Roles, provides that the district will attract and retain highly qualified staff. BP 4111/4211/4311- Recruitment and Selection also provides that the superintendent or designee will develop fair, open, and transparent recruitment and selection processes and procedures that ensure that employees are selected based on demonstrated knowledge, skills, and competence and not on any bias, personal preference, or unlawful discrimination. For each position, the superintendent or designee shall present to the board one candidate who meets all qualifications established by law and the board for the position. No person shall be employed by the board without the recommendation or endorsement of the superintendent or designee.

5. BP 4030 - Non-discrimination in Employment, prohibits discrimination against job applicants and district employees based on a protected characteristic such as age, gender, gender identity, religious creed or dress, marital status, or sexual orientation. BP 4030 is consistent with current state and federal laws on nondiscrimination.

6. BP 4115/4215 – Evaluation/Supervision, provides the criteria to evaluate certificated and classified employees. The superintendent or designee is to ensure that evaluation ratings have uniform meaning throughout the district. Evaluations are to be used to recognize exemplary skills and accomplishments or to identify areas needing improvement. There is no current board policy for the evaluation/supervision of administrative or supervisory employees.

7. The board's policies on suspension/disciplinary action of certificated employees are contained in BP 4118 and provide that the superintendent or designee shall ensure that, consistent with the law, disciplinary actions are taken in a consistent, nondiscriminatory manner and are appropriately documented. There is no current board policy for the suspension/disciplinary action of classified employees.

Recommendations for Recovery

1. The district should continue to subscribe to CSBA's policy manual and online policy maintenance services. These services allow the district to update its policy manual as changes in laws affecting schools occur. It will also continue to allow public access to the district's policy manual.

2. The district should update its board policies to include those related to evaluation/supervision of administrative or supervisory employees as well as suspension/disciplinary action of classified employees.

3. The district should ensure that board policies and administrative regulations on recruitment and selection are consistently implemented and that they ensure nondiscrimination in selection and hiring.

Standard Partially Implemented

July 2013 Rating: 0

July 2014 Rating: 0

July 2015 Rating: 4

Implementation Scale:

| 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |

Not ← ← → Fully
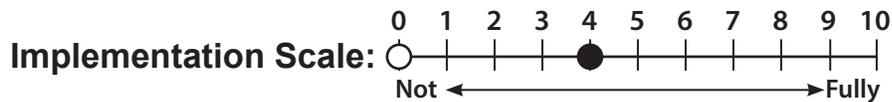
1.2   Organization and Planning

Professional Standard

The personnel function has developed a mission statement and objectives directly related to the LEA's goals and provides an annual report of activities and services offered during the year.

Findings

1. The district's mission is to ensure that all students are taught rigorous standards-based curriculum supported by highly qualified staff in an exemplary educational system characterized by high student achievement, social development, safe schools, and effective partnerships with all segments of the community.

2. The HR Department has a mission statement that is aligned with the district in stating that the department is dedicated to recruiting, hiring, and retaining the most highly qualified applicants as well as providing services that support school and student success.

3. The HR Department mission and vision statement also indicates that it will provide services in teacher credentialing, recruitment of certificated and classified personnel, staffing, continued monitoring of teacher quality in relation to the No Child Left Behind Act, employee orientation, training, employer-employee relations, and employee evaluation. "The department emphasizes supporting school sites to accomplish their student achievement goals and school plan objectives by matching resources with individual site needs. Its services are expected to promote a caring, responsive, accurate, and efficient environment that is apparent to customers and integrated with day-to-day operations."

4. The HR Department reported that its 2014-15 goals included reviewing employee files for compliance, updating the HRS system to allow for the tracking of employee evaluation due dates and dates of completion, and providing all annually required trainings within the first month of employment. At the time of FCMAT's fieldwork, there was no plan to provide the board with an annual report of progress towards department goals or services provided to employees.

Recommendations for Recovery

1. The district should annually review the department's vision and mission statements and ensure that they keep pace with changes in district initiatives and continue to support the district's recovery plan.

2. The district should ensure that the HR Department annually develops goals and objectives that are measurable and facilitate its mission.

3. A template should be developed and a report produced annually for the cabinet and board regarding the HR Department, including the services it provides to employees and information such as the number of certificated, classified, and management staff

employed by the district; employees hired during the fiscal year; transfers; grievances; and retirements and resignations by classification.

4. The district should ensure that the annual report to the board includes evidence of progress in meeting the HR Department goals and objectives for the year. The department should consider using the FCMAT's personnel management priority standards and recommendations for recovery to determine what to measure, monitor, and report.

Standard Partially Implemented

July 2013 Rating: 1

July 2014 Rating: 1

July 2015 Rating: 3

Implementation Scale:
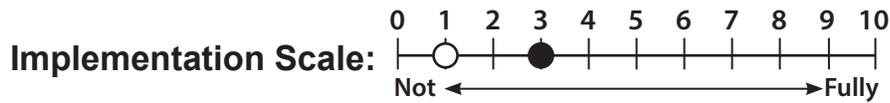
1.3   Organization and Planning

Professional Standard

The personnel function has an organizational chart, functions chart, and a menu of services that include the names, positions, and job functions of all personnel staff.

Findings

1. The HR Department organizational chart lists department positions, but does not include the names of the individuals assigned to each position. However, the department Web page includes a list of all department staff by position. The page includes the phone numbers of each staff member, but does not include a link to their email address.

2. The HR Department Web page does not identify who to call for answers to specific personnel management questions.

3. At the time of FCMAT's fieldwork, the recently updated organizational chart did not include the HR receptionist position, which reportedly will be filled in the near future.

4. Some essential human resource functions were not allocated based on current job responsibilities. Specifically, the department has not identified a staff member responsible for supporting the interactive process as required by the Americans with Disabilities Act or a return-to-work program for employees returning from a workplace injury. Additionally, the department does not have a process for effectively tracking and monitoring leave use, and this essential function is unassigned.
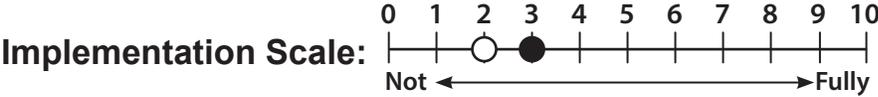
Recommendations for Recovery

1. The HR organizational chart should be updated to ensure that it accurately reflects current filled and vacant positions. The HR Department should develop a functional organization chart that identifies essential human resource functions by position.

2. The district should update the website's HR page when all vacant positions have been filled. Contact information should include the name and phone number of the HR staff member as well as a quick link to his or her email address. Additionally, the lists should clearly identify who to call with specific questions (e.g. leave approvals, substitutes, recruitment, contract management, credentials).

3. The HR page should be updated anytime functions are reorganized or reallocated or when staff members change.

4. The district should implement a process for effectively tracking and monitoring leave use (see also finance standard 8.2).

Standard Partially Implemented

July 2013 Rating: 3

July 2014 Rating: 2

July 2015 Rating: 3

Implementation Scale:

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        Not ◄──────────────────► Fully
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1.4 Organization and Planning

Professional Standard

The personnel function head is a member of the superintendent's cabinet and participates in decision-making early in the process.

Findings

1. The district provided weekly agenda for the trustee's cabinet meetings showing that the executive director - human resources is a member of that team.

2. It is unclear what role the HR Department played in decision-making related to enrollment and staffing projections for the 2014-15 fiscal year, reductions in force, bargaining proposals, and nonreelection of certificated employees. However, the executive director of HR participates in these decision-making processes for the 2015-16 fiscal year planning.
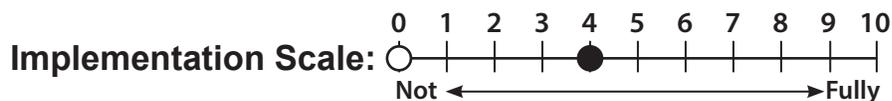
Recommendations for Recovery

1. The district should continue to ensure that the executive director of HR is a member of the trustee's cabinet.

2. The executive director of HR should participate in decision-making related to staffing projections, reductions in force, bargaining proposals, nonreelection, employee discipline, and all other matters related to personnel management.

Standard Partially Implemented

July 2013 Rating: 4

July 2014 Rating: 0

July 2015 Rating: 4

Implementation Scale:

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         Not <--------------------> Fully
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1.5   Organization and Planning

Professional Standard

The personnel function has a data management calendar that lists all the ongoing data activities and responsible parties to ensure meeting critical deadlines on California Longitudinal Pupil Achievement Data System (CALPADS)/California Basic Educational Data System (CBEDS) reporting. The data is reviewed by the appropriate authority prior to certification.

Findings

1. The HR Department does not have a data management calendar, but has identified the employee responsible for submitting data to the IT director for CALPADS, California School Information Services (CSIS), and CBEDS.

2. The IT Department is responsible for leading CALPADS reporting for the district, but does not prepare a calendar of key tasks, personnel responsible, and dates for completion. HR Department staff reported that they are responsible for preparing data related to employees, credentials, authorizations, and assignments, and the 2014-15 process was collaborative and smooth. Schools play a role since the IT Department gathers reports and sends them to the sites to validate before certification to the state.

3. The HR Department does not perform a final review before submitting the CALPADS report to the state.

4. The HR Department has developed an annual calendar of essential HR functions. In October, the calendar includes tasks related to CALPADS reporting and is being operationalized in the department.

Recommendations for Recovery

1. The district should continue to ensure that the HR Department takes responsibility for HR-related data and functions related to CALPADS and CBEDS, and that this effort is coordinated with the IT Department. The HR and IT departments should continue to work together to develop a work plan that identifies key tasks, personnel responsible, and dates for each task to be completed by to ensure timely submission of required state reports.

2. The lead HR administrator should review all information and perform a multiyear reasonableness review before certification of CALPADS and CBEDS and transmission to the state of California.

3. The district should ensure that the HR Department continues to operationalize the annual calendar, increasing efficiencies and ensuring compliance with statutory requirements and state and federal employment laws.

Standard Partially Implemented

July 2013 Rating: 2

July 2014 Rating: 3

July 2015 Rating: 4

Implementation Scale:

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   0  1  2  3  4  5  6  7  8  9  10
   |——|——○——○——●——|——|——|——|——|——|
      Not ←——————————————————→ Fully
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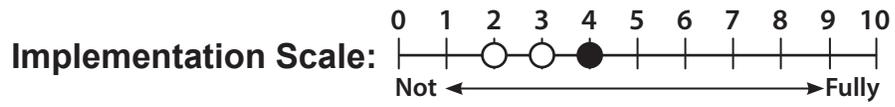
3.8　Employee Recruitment/Selection

Legal Standard

In merit system, LEAs recruitment and selection for classified service are in compliance with the rules of the personnel commission and all applicable requirements are followed. (E.C. 45240-45320)

Findings

1. The district has had a merit system since 2008. In December 2012, classified employees submitted a petition to the board/state trustee requesting termination of this system (per E.C. 45319-45320). The commission office was closed, its two commission staff positions were eliminated, and references to the commission and all related information were removed from the district's Internet website. The district conducted an election in March 2013 for classified employees to vote on whether to keep or terminate the merit system, and the majority chose to retain it. Two years later, at the time of FCMAT's fieldwork, the personnel commission had not yet been reestablished. The new advisory board, however, had just been elected, and the plan was to start the appointment process for the new personnel commissioners.

2. The continuing functions for classified personnel were shifted to HR when the personnel commission office was closed. Based on FCMAT's interviews with staff, personnel commission rules are generally applied, but there are still exceptions. Several specific examples of this were provided to FCMAT such as several instances of provisional (temporary) employees who were hired at higher than step one and higher than permanent employees in the same class, and a maintenance worker who was promoted to welder.

3. Since last year, the district hired a new executive director of human resources who has an extensive background in managing classified personnel. At the time of fieldwork, the HR Department was in the middle of hiring an analyst for classified personnel and reestablishing the automated software for classified applicant tracking. All these actions are intended to support the next personnel commission and ensure compliance with the merit system rules.

4. The HR Department utilizes the services of the Cooperative Organization for the Development of Employee Selection Procedures for skills testing of all classified position applicants. If a new test is needed, the job description is sent to this organization for the creation of an applicable test. Based on FCMAT's interviews with staff, questions were raised as to whether the tests are always an appropriate measure of the qualifications required to perform the job.

Recommendations for Recovery

1. Because the results of the vote were to retain the merit system, there is a new advisory board, and HR staff members with classified personnel experience are being added, the district should begin the process of reinstating the personnel commission.

2. The district should ensure that all district staff members follow the merit system rules, with no exceptions, even before the new personnel commission is created.

3. The HR Department should have a process for supervisors of classified vacancies to be involved in the standards used for testing applicants and in the questions asked of applicants during interviews. The purpose of merit system rules is to ensure fair and impartial hiring for classified personnel, and supervisor involvement earlier in the selection process could compromise this principle. However, FCMAT believes that knowledgeable HR staff can mediate the process of determining the appropriate tests and interview questions but still protect the integrity of the process.

Standard Partially Implemented

July 2013 Rating: 1

July 2014 Rating: 1

July 2015 Rating: 2

Implementation Scale:
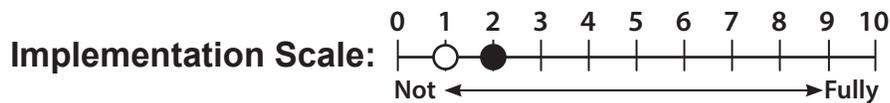
3.9   Employee Recruitment/Selection

Professional Standard

The personnel function has a recruitment plan based on an assessment of the LEA's needs for specific skills, knowledge, and abilities. The LEA has established an adequate recruitment budget. Job applications meet legal and LEA needs.

Findings

1. The HR Department has not developed an annual budget or plan on recruitment.

2. The district hired independent contractors in summer 2014 to help recruit and select highly qualified site and district administrators.

3. The HR Department has updated a high number of job descriptions during this reporting period. They include the chief of staff, school police lieutenant, chief academic officer, principal, child development teacher, school office manager, food service operational driver/maintenance positions, among others. Additionally, a number of classified nonmanagement positions were approved for reclassification, and new position descriptions were subsequently approved.

4. The revised job descriptions do not consistently include an adoption or revision date and are not legally compliant. Specifically, the job descriptions reviewed identified all job functions as essential, including "other duties as assigned." According to the Equal Employment Opportunity Commission, the enforcing agency for the ADA, job descriptions must identify which functions are essential, and employers must make employment decisions based on the essential functions. Other functions that are not designated essential are categorized as marginal and are not to be used as a basis for employment decisions. Both essential and marginal functions must be clearly identified in job descriptions and entries such as "performs other duties as assigned" are not suitable for covering essential functions and may be considered prejudicial to those with disabilities.

5. District job applications have not been updated as recommended. Specifically, district job applications continue to be out of compliance with the law and do not represent best practice including the following:

   • Paper applications continue to request that applicants include their Social Security numbers. Asking applicants for these numbers is lawful, but employers do not need this information until they run a background check or complete a W-4. Therefore, including this request on an application carries unnecessary risk. If the district believes it is a necessary to the application, it may request the last four digits of the Social Security number. At the time of FCMAT's fieldwork, it appeared that the district was using EdJoin for posting all position vacancies. The EdJoin application is legally compliant. However, if it accepts any paper applications, the district should ensure that its paper application is updated so that none of the requested information can be considered a pretext for discrimination.

- District job applications should not request the name of emergency contacts. Questions related to emergency contacts or "next of kin" cannot appear on a job application because they can reveal the gender, marital status, place of origin, or ancestry of the applicant. Under state and federal privacy and nondiscrimination laws, this information is protected and cannot be requested until the individual has accepted an offer of employment.

- District job applications should not ask for dates of school attendance and graduation dates from high school and institutions of higher education. These inquiries can reveal an applicant's age and are prohibited by state and federal employment and nondiscrimination laws.

- District job applications should not ask applicants to identify whether a physical condition or handicap might limit their ability to perform the job and what can be done to accommodate their limitation. Requesting this information is prohibited by Title I of the ADA; however, if an applicant has an obvious disability or has volunteered this information, an employer may ask if he or she will need "reasonable accommodations."

Recommendations for Recovery

1. The district should ensure that the HR Department works cooperatively with the Business Department and the sites to develop accurate enrollment projections that enable the administration to adequately define the district's staffing requirements. Changes in the instructional program should also be considered when identifying staffing needs for subsequent years. Enrollment projections, changes in the instructional program, and the needs of students should be considered when developing master schedules.

2. A timeline should be developed for staffing and enrollment projections and identifying the roles and responsibilities of site and district administrators. The timeline should ensure that any reductions in certificated service are identified by the end of January so that they can be made within the statutory timeline, and preliminary layoff notices can be issued by March 15.

3. The district should ensure that the HR Department leads the layoff and reemployment process for certificated and classified management and nonmanagement employees and that it complies with all applicable Education Code provisions.

4. The district should develop an annual budget and written recruitment practices and procedures for certificated and classified staff.

5. The district's job descriptions should include adoption/revision dates as well as clearly identify job functions as essential and marginal to comply with the EEOC.

6. Paper job applications should be modified to ensure they minimize potential risks, represent best practice, and are legally compliant. Employment applications should ensure the following:
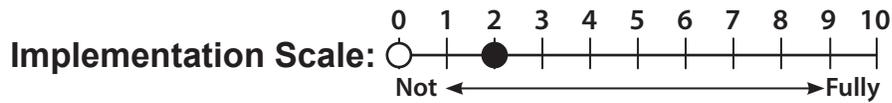
- Social Security numbers are not requested until it is time to run a background check or complete a W-4.

- Inquiries do not reveal an applicant's age.

- Inquires do not reveal an applicant's eligibility for a "reasonable accommodation" unless an applicant obviously has a disability or has volunteered this information.

- Information regarding emergency contacts or next of kin is not requested until an applicant is hired.

Standard Partially Implemented

July 2013 Rating: 0

July 2014 Rating: 0

July 2015 Rating: 2

Implementation Scale:

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          Not ←─────────────────→ Fully
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3.11   Employee Recruitment/Selection

Professional Standard

Selection procedures are uniformly applied. The LEA systematically initiates and follows up and performs reference checks on all applicants being considered for employment.

Findings

1. The HR Department has written procedures on selection, including paper screening and interview panel procedures. The department uses standard interview questions and a forced ranking system as a part of selection. The district performs routine preemployment testing of classified employees as a part of the selection process.

2. The HR Department has continued to improve selection procedures and they are uniformly applied. For example, the department has expanded the use of preemployment tests and reported that a member of the HR team facilitates the panel briefing and that those briefings include the responsibilities for maintaining a fair and legally compliant process.

3. The HR Department has a standard reference checking form. Hiring managers indicated that the district provides standard reference checking forms, and the hiring manager or HR Department routinely perform reference checks.

4. The HR Department maintains a recruitment file for each recruitment separate from the personnel file. While interviewees stated that interview panels receive briefings, a review of the recruitment files found that they did not contain confidentiality statements providing evidence of the HR Department's briefings of interview panels on their responsibility for ensuring a fair and legally compliant process.

Recommendations for Recovery

1. The district should annually provide training to hiring managers in selection procedures, including accessing applications on EdJoin, screening protocols, reference checking procedures, and nondiscrimination practices.

2. Interview panel members should be consistently required to complete a confidentiality statement. The statement should be maintained as part of the recruitment file. Panel chairs should ensure that they brief panel members of their responsibility for maintaining a fair and legally compliant process.

3. Reference checking should continue to be consistently performed when selecting certificated, classified, management, and nonmanagement personnel. If site managers are allowed to check references, the HR Department should continue to ensure reference check forms are signed, returned to the department, and included in the recruitment file.
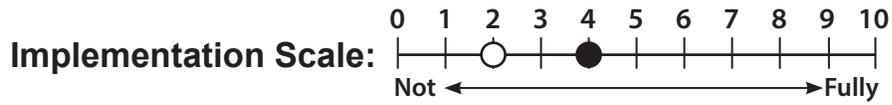
4. The district should continue to maintain recruitment files separate from employment record/personnel files. Recruitment records should be retained as temporary personnel records, and records should be disposed of according to the district's retention policy.

Standard Partially Implemented

July 2013 Rating: 2

July 2014 Rating: 2

July 2015 Rating: 4

Implementation Scale:

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        Not ◄─────────────────► Fully
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3.12   Employee Recruitment/Selection

Professional Standard

The LEA recruits, selects, and monitors principals with strong leadership skills, with a priority on placement of strong leaders at underperforming schools.

Findings

1. A review of principal job postings found that the duties of these positions have been routinely reviewed and revised and appear to reflect changing leadership responsibilities. Based on interviews and FCMAT's review of recruitment files, the district made it a top priority to hire strong leaders for the 2014-15 school year and contracted with a search firm to help in recruitment and selection.

2. Before the 2014-15 school year, the district used three principal evaluations. However, the chief academic officer and HR staff indicated that at present, the district uses only one that aligns with guidelines from the California Professional Standards for Educational Leaders.

3. The HR Department was unable to provide FCMAT with a list of evaluations completed for any employee group for 2013-14. Evaluation dates are entered into the HRS system to help monitor evaluation timelines.

4. Under SB 1292, principal evaluations are authorized for the first and second year of employment as a new principal, as well as subsequent evaluations as determined by the governing board. SB 1292 provides that the criteria for principal evaluations may be based on the California Professional Standards for Educational Leaders. The standards include, among other things, evidence of pupil academic growth, effective and comprehensive teacher evaluations, culturally responsive instructional strategies, the ability to analyze quality instructional strategies and provide effective feedback, and effective school management. E.C. 44671 specifically provides that criteria for effective school principal evaluations may be based on the California Professional Standards for Educational Leaders. These standards identify a school administrator as being an educational leader who promotes the success of all pupils through leadership that fosters all the following:

   • A shared vision

   • Effective teaching and learning

   • Management and safety

   • Parent, family, and community involvement

   • Professional and ethical leadership

   • Contextual awareness
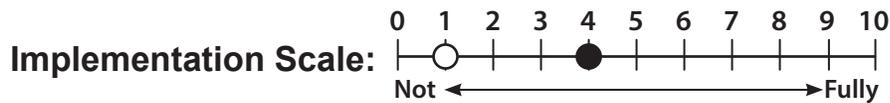
Recommendations for Recovery

1. The district should ensure that all principals are routinely evaluated using the newly implemented principal evaluation system based on the California Professional Standards for Educational Leaders.

2. The district should be aware that on January 1, 2013, Senate Bill (SB) 1292 was signed into law and was effective beginning January 1, 2013, and added Sections 44670- 44671 to the California Education Code. These provisions authorize a school district governing board to create and implement an evaluation process for school principals.

3. The district should hire principals with strong leadership skills and a track record of successfully leading underperforming schools.

Standard Partially Implemented

July 2013 Rating: 1

July 2014 Rating: 1

July 2015 Rating: 4

Implementation Scale:

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        0  1  2  3  4  5  6  7  8  9  10
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        Not ◄──────────────────►Fully
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4.3   Induction and Professional Development

Legal Standard

The LEA has developed a systematic program for identifying areas of need for in-service training for all employees. The LEA has established a process by which all required notices and in-service training sessions have been performed and documented such as those for child abuse reporting, blood-borne pathogens, drug and alcohol-free workplace, sexual harassment, diversity training and nondiscrimination. (cf. 4112.9/4212.9/4312.9), GC 11135 EC 56240, EC 44253.7)

Findings

1. The HR Department has no process for annually providing or documenting that all employees receive the required notices regarding child abuse reporting, blood-borne pathogens, drug and alcohol-free workplace, sexual harassment, diversity training, and nondiscrimination.

2. The personnel files reviewed included evidence that employees receive the required legal notices upon initial hire, and managers biennially receive the required sexual harassment training.
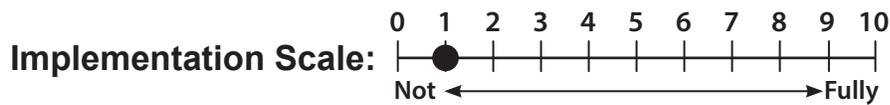
Recommendations for Recovery

1. The district should annually provide to all employees required legal notices, including, but not limited to the following:

   - Sexual Harassment and Complaint Policies and Administrative Regulations

   - Legal References: Education Code 231.5, Government Code 12950, 2 CCR 7288.0

   - District's drug- and alcohol-free workplace policies and administrative regulations

   - Legal References: Government Code 8355; 41 USC 8102

   - Use Of Pesticide Product, Active Ingredients, Internet Address To Access Information

   - Legal References: Education Code 17612

   - Prohibition Of Activities That Are Inconsistent, Incompatible, In Conflict With, Or Inimical To Duties; Discipline; Appeal

   - Legal Code: Government Code 1126

   - District's Tobacco-Free Schools Policy and Enforcement Procedures (if the district receives Tobacco-Use Prevention Education funds)

   - Legal References: Health and Safety Code 104420

   - AIDS and Hepatitis B Policies and Administrative Regulations

   - Legal References: Health and Safety Code 120875, 120880

   - Status as a Mandated Reporter Of Child Abuse, Reporting Obligations, Confidentiality Rights, Copy Of Law

- Legal References: Penal Code 11165.7, 11166.5

- Availability Of Asbestos Management Plan; Any Inspections, Response Actions Or Post-Response Actions Planned Or In Progress

- Legal Reference: CFR 763.84, 763.93

2. Additionally, the district should review board policies and provide notices to employees when the policy or administrative regulation requires this to be accomplished annually, including, for example, the district's technology use policy. Annual notices can be sent electronically as long as the district has a system for all employees to certify that they received and reviewed them. The employee's signature certifying receipt of the notices should be added to the personnel record.

3. An online training program should be considered based on job classification requirement, such as the Keenan Safe Schools' program or the Alliance of Schools for Cooperative Insurance Programs online training system. The Keenan Safe Schools' training program can send electronic notifications to employees and track their participation and completion of required trainings. Keenan Safe Schools may not replace all required district trainings; however, it is a cost-effective way to meet these requirements and offer trainings that the district may not have the economy of scale to make available on site. The alliance's online training system offers a similar avenue for employees on a variety of subjects, but as an alliance member district, it is available at no cost.

Standard Partially Implemented

July 2013 Rating: 1

July 2014 Rating: 1

July 2015 Rating: 1

Implementation Scale:

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        Not <-----------------> Fully
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4.4   Induction and Professional Development

Legal Standard

The LEA's nondiscrimination policy and administrative regulations and the availability of complaint procedures shall be regularly publicized within the LEA and in the community, including posting in all schools and offices including staff lounges and student government meeting rooms. (cf. 4030, cf. 4031, G.C. 11135)

Findings

1. The Risk Management Department has historically been responsible for receiving and investigating discrimination complaints. However, the department has had significant instability in the last two years and is staffed by a contracted employee. No clerical support is assigned to the department.

2. The recent reorganization of the district office indicated that the risk/benefits manager is proposed to work under the direction of the chief deputy superintendent. The risk/benefits manager is responsible for managing the district's Workers' Compensation program, liability and tort claims, safety training, and employee benefits. The department does not handle any complaints against employees, and it appears that this essential function is unassigned, but performed by the executive director of HR.

3. The risk/benefits manager is responsible for engaging in the interactive process when an employee requests an accommodation or when an event triggers the district's responsibility to engage with employees who may be eligible under the ADA. The HR Department assumes responsibility for this process and ensures that leave entitlements are appropriately tracked and monitored, overpayments or underpayments are minimized, and the rights of employees are protected.

4. Board policies on nondiscrimination and administrative regulations regarding complaint procedures were updated to the CSBA template in August 2014 and comply with the law.

Recommendations for Recovery

1. The district should ensure that nondiscrimination policies are posted in all schools and district facilities as required by G.C. 11135.

2. Nondiscrimination policies should be included in the annual notices provided to all employees.

3. The district should consider reassigning risk/benefit manager duties to the HR Department and having the risk/benefit manager report directly to the executive director of HR.

4. Board policies and administrative regulations should identify the executive director of HR as the ADA coordinator. The coordinator should have the training and support he

or she needs to ensure a fair and legally complaint process. The district should develop written procedures and standardized forms for documenting the process and ensure that the interactive coordinator is proficient in their use.

5. Managers and supervisors are the district's first line of defense against claims of discrimination and need training in their duties and obligations. Additionally, managers and supervisors should be trained in identifying triggers, conducting interviews with employees who may be eligible employees under the ADA, identifying essential functions, and when to contact the district's coordinator of the interactive process.

6. The district should ensure that site administrators and department managers are trained in responding to complaints and conducting preliminary investigations. The roles and responsibilities of site and department managers and those of district office staff should be clear.

7. The district should ensure that the responsibility for responding to and managing complaints against employees is assigned to the HR Department and that the personnel responsible are provided with the time, training, and support needed to ensure compliance with applicable board policies, administrative regulations, local collective bargaining agreements, and state and federal employment laws.

Standard Partially Implemented

July 2013 Rating: 1

July 2014 Rating: 1

July 2015 Rating: 2

Implementation Scale:
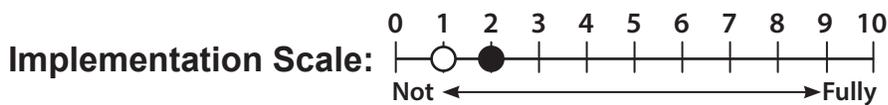
4.5 Induction and Professional Development

Professional Standard

Initial orientation is provided for all new staff, and orientation materials are provided for new employees in all classifications: substitutes, certificated, and classified employees.

Findings

1. The HR Department updated the certificated employee handbook for nonmanagement staff during the 2013-14 school year. The revised handbook was reportedly distributed to all new certificated nonmanagement employees during a new employee orientation, but no sign-in sheets or agendas were provided.

2. The HR Department developed a substitute teacher handbook in 2013-14 and provided it to all new substitute teachers during their orientation. The district provided a sign-in sheet from the 2014-15 substitute teacher orientation.
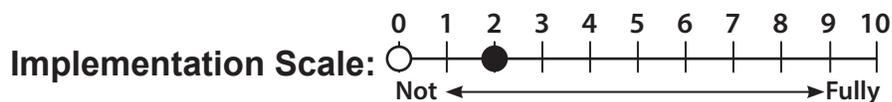
Recommendations for Recovery

1. Handbooks should be developed for classified, classified substitute and management employees.

2. In addition to providing orientation to teacher substitutes, the district should ensure that all classified substitutes receive it. All certificated, classified, substitute, and management employees should also receive training that is job specific; for example, custodian substitutes should be trained in handling hazardous materials (consider using Keenan Safe Schools).

Standard Partially Implemented

July 2013 Rating: 0

July 2014 Rating: 2

July 2015 Rating: 2

Implementation Scale:

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     O--+--●--+--+--+--+--+--+--+--+
       Not ←                  → Fully
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4.6   Induction and Professional Development

Professional Standard

The personnel function has developed an employment checklist to be used for all new employees that includes LEA forms, including acceptable use of technology and state and I-9 federal mandated information. The checklist is signed by the employee and kept on file. Employment Development Department reporting is compiled within 20 days of employment.

Findings

1. The HR Department uses new employee checklists that are filed in the personnel file. Certificated and classified employees have separate checklists. These documents have not been revised to ensure that they include all legally required notices, such as sexual harassment and complaint, use of pesticides, AIDS/hepatitis B, asbestos management and the technology use policies. The checklist for certificated employees is also missing a signature line.

2. The HR Department completes the I-9 packet as part of the employment process. While staff indicated that the I-9 packet was no longer kept in the personnel file, the classified new employee checklist clearly indicates that the I-9 is to be filed there.

3. The new employee checklists were not present in the personnel records of new employees whose files were included in FCMAT's file review (see Standard 5.4).

Recommendations for Recovery

1. The district should add legally required notices to both new hire checklists (see Standard 4.3).

2. The new employee checklist should be signed by the employee and HR chief and filed in the employee's personnel file.

3. The new employee checklists should be revised to ensure that the I-9 is filed in a separate file in the HR office.

4. According to the 2010 regulatory changes, I-9 forms can be stored electronically, and the Department of Homeland Security recommends that they be kept separate from other employment records. The HR Department should create a separate file (electronic or paper), and all I-9 packets should be filed alphabetically. If the U.S. Citizenship and Immigration Services or the U.S. Department of Labor performs an I-9 audit, employers are expected to immediately turn over the necessary documents, and those with an I-9 binder can simply present it when requested.

Standard Partially Implemented

July 2013 Rating: 2

July 2014 Rating: 2

July 2015 Rating: 3

Implementation Scale:

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   Not ←——————————————————→ Fully
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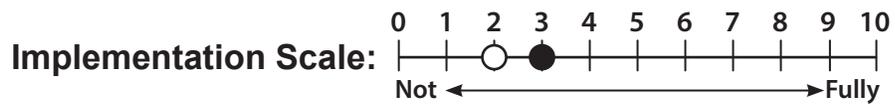
5.1 Operational Procedures

Legal Standard

Regulations or agreements covering various types of leaves are fairly administered. (E.C. 45199, E.C. 45193, 45207, 45192, and 45191) Tracking of employee absences and usage of time off in all categories should be timely and should be reported to payroll for any necessary salary adjustments.

Findings

1. The excessive employee absenteeism cited in the prior two years' reports is still a significant issue. While some interviewees report improvement, absence summary reports were not provided to FCMAT to verify this.

2. Interviewees indicate that the availability of substitutes to fill classroom positions has significantly improved from last year's report, but school administrators still need to cover classes sometimes. The district has increased the daily pay for substitutes to be more competitive with what is offered by other school districts and is removing from the system substitutes who did not work at least five days in the prior year. HR has also instituted an ongoing recruitment process for classroom substitutes and is considering establishing some roving substitutes. Substitute turnover may be frequent for long-term employee absences because of the 30-day permits or the need to use day-to-day substitutes to cover. These situations are disruptive to education.

3. The district implemented a recommendation from the initial comprehensive report that HR should assume responsibility for employee leaves. During the last review period, HR staff members received training from a legal firm on employee-leave statutes and how to manage leaves. New forms and procedures have been implemented in HR to improve compliance and enforcement; for example, leave under the Family and Medical Leave Act is immediately triggered when an employee goes on an eligible leave, more employees are involved in an interactive process to address their needs when returning to work, and school office managers receive training on when and how to report employee leaves to HR. HR also handles the types of employee leaves that would normally be handled by the Risk Management Department because of the turnover in that department (see Standard 9.5).

4. Employee leaves are still managed by multiple Excel spreadsheets and even manual cards. Leaves are still reported to payroll, with a manual absence form completed by each employee for each absence. HR, Payroll, and Risk Management have historically had a lack of communication, often causing employees to be incorrectly paid or their leaves to be inaccurately tracked. Both HR and business staff indicated that communication has improved considerably, and employee leaves are managed more quickly and correctly.

5. Based on a recommendation in last year's progress report, HR has implemented procedures to reconcile the absences in SubFinder to the absences reported through payroll to ensure employee leave balances are appropriately reduced for all absences. However, not all employees who are supposed to report their absences through SubFinder actually do so.

6. Because of these manual processes, employees receive reports of their leave balances only at the beginning of each fiscal year. The inability of staff to keep the leave records current was an issue cited in last year's report, but staff reported that records were brought up to date this year and are now updated with each payroll. As previously mentioned, absence information was not available to verify progress. The district is investigating an automated leave management system that is offered through LACOE and will also need to ensure that leave information is included on employee pay warrants or included with the pay warrants in compliance with AB 1522, which is effective July 1, 2015.

7. At the time of fieldwork last year, a number of district office employees had received layoff notices and were immediately not available at work. There was conflicting information on whether these employees were on paid administrative leave or were on special assignment to their departments, and they were not available for interview. Even HR staff members who should have known this information because of their job responsibilities were unclear on the status of these employees. By the time of FCMAT's visit this year, the number of employees on administrative leave had significantly diminished. Board agenda items provided to FCMAT indicate that administrative leaves and/or suspensions are being resolved; however, some still date from 2012 and 2013. The new executive director of HR, with the assistance of an outside consultant, prioritized the employment investigations necessary to address and resolve most of these leaves.

8. The district has implemented a policy requiring business office approval of all paid overtime before it is worked. Overtime is submitted to payroll when the employee is compensated with pay. The district has no central tracking mechanism for overtime worked, and these hours can be compensated with time off instead of pay. Any overtime hours compensated with time off are not tracked; however, interviewees indicated that there is little compensatory time off. Overtime is generally paid out. Subsequent to fieldwork, FCMAT received a report from the district that a substantial amount of overtime had been paid without obtaining authorization from the chief business official (CBO). Further information on this incident can be found within Standard 1.1 of the financial management section.

9. The collective bargaining agreement for classified employees requires accrued vacation to be used within the fiscal year after it is earned, with a maximum carryover of 80 hours after that, granted on an exception basis. Administrative regulations limit management employees to a maximum carryover of 35 days. Management had authorized payment to some employees for their excess vacation balances.

Recommendations for Recovery

1. All supervisors should be trained in the leave provisions in board policy, administrative regulations, and collective bargaining contracts, and the district should establish an expectation that leave provisions will be enforced. HR should continue to invest more time supporting supervisors in an ongoing effort to reduce the occurrence and cost of employee leaves.

2. The district should continue to prioritize the employment investigations of employees on administrative leave to resolve them in a timely manner.

3. The district should continue to require preapproval of all overtime worked, but should also include overtime that is compensated with time off. All overtime worked should be required to be reported to payroll so that compensatory time off can be tracked and managed centrally since it is a district liability.

4. The district should require all employees to call the automated substitute calling system and their supervisors when they will be absent, and use disciplinary policies for employees who bypass the system. With this approach, absence reporting from the system will include all district employees, and the data can be used to better manage employee leaves and post leave usage to their records.

5. The district should prioritize the implementation of a time and attendance system that allows for employee leave time to be entered at each work site that is validated, posted to employee leave records, and then to the payroll system. This should eliminate the need for manual absence forms and manual posting to employee leave records.

Standard Partially Implemented

July 2013 Rating: 3

July 2014 Rating: 3

July 2015 Rating: 4

Implementation Scale:

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   Not ←                    → Fully
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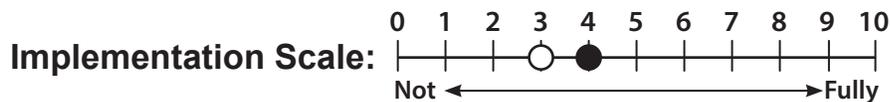
5.4   Operational Procedures

Legal Standard

Personnel file contents are complete and available for inspection. (E.C. 44031, LC 1198.5)

Findings

1. Ten nonmanagement files were randomly selected and reviewed for each certificated staff and classified staff. Ten management files were also randomly selected and reviewed. These files consistently included the following items:

   • Record of employment history and copies of all personnel requisitions including those associated with position changes

   • Annual employment notices (providing information regarding step/column placement, pay rates, class, work year, etc.)

   • Teaching credentials (certificated only)

   • Training certificates (including required sexual harassment certificates for management employees)

   • Resumes, applications, and transcripts

   • Emergency card information

   • Copy of driver's license

   • CalPERS and CalSTRS member action forms

   • Employment oath signed by the employee

   • Layoff and bumping letters and forms

   • Reasonable assurances

   • I-9 packets

2. Personnel files were not kept in a secured file room. Certificated and classified records are kept in separate places and are in accessible locations frequented by employees and the public. Personnel files are not locked and secure during business hours.

3. There was no evidence that annual legal notices for items such as sexual harassment, drug and alcohol free workplace, etc. were provided to employees and subsequently placed in the personnel file as legally required (see Standard 4.3).

4. Personnel files frequently contained confidential medical forms and information related to medical leaves of absence and Workers' Compensation and may violate federal law. Specifically, the ADA and the federal Health Insurance Portability and Accountability Act require all medical documents to be filed separately from other personnel or employment records.

5. Employee performance evaluations are either not completed as required by certificated and classified collective bargaining agreements or are not filed in the personnel record. Some employees had not been evaluated since 2003. Of those files that did contain

evaluations, few areas were identified as unsatisfactory, and most employees received ratings of satisfactory or excellent. Consequently, most files did not contain performance-improvement plans; however, one of thirty employees whose files were reviewed received progressive discipline.

6. Social Security numbers are readily available as well as other personally identifiable information.

Recommendations for Recovery

1. The district should ensure that all personnel files are maintained in a secure area and are not accessible to anyone other than HR Department staff. Documents that include Social Security numbers or other protected class information such as age, race, gender, national origin, disability, marital status and religious beliefs should not be kept in the personnel file.

2. The HR Department should create a separate file for all I-9 packets (see Standard 4.6).

3. Based on the potential uses and viewers of personnel records, the district must take care to maintain unbiased, factual documentation that protects an employee's privacy rights and rights to confidentiality under the Health Insurance Portability and Accountability Act of 1996. All protected health information should be maintained in a separate confidential file and protected against inappropriate access. Access should be restricted to employees who need the information to complete their job function. Information that should be filed separately includes the following:

   • Reports from preemployment physicals

   • Drug and alcohol testing results

   • Workers' Compensation paperwork

   • Medical leave of absence forms

   • Disability paperwork

   • Insurance applications that reveal preexisting conditions

   • Anything that identifies a medical issue (including ADA accommodation plan or forms documenting the interactive process)

Standard Partially Implemented

July 2013 Rating: 1

July 2014 Rating: 1

July 2015 Rating: 1

Implementation Scale:

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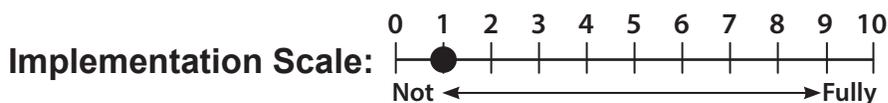
5.5   Operational Procedures

Professional Standard

Personnel nonmanagement staff members have individual desk manuals for all of the personnel functions for which they are held responsible, and the HR Department has a process for cross-training.

Findings

1. While there is no schedule or plan to develop operations manuals in HR, a sample structure has been developed, and desk manuals are discussed during monthly HR staff meetings. Evidence indicates individual staff members continue to develop desk manuals on their own. Some of them include sample forms and documents while others list the tasks on the desk and steps to accomplish the tasks.

2. The HR Department has implemented the recommendation from FCMAT's initial comprehensive report to develop an annual HR calendar and review the calendar during monthly staff meetings. It includes HR's major tasks by month. More detail is needed with due dates and responsibility assignments to ensure coordination of important activities.

3. At the time of fieldwork, the credential analyst position was vacant and a new personnel analyst position had not yet been filled. Other HR staff members were filling in on these functions. Cross-training has been provided for most of the other significant HR Department functions. Department customers report that phone calls and e-mails are now responded to in a timely manner, and they receive timely assistance.

Recommendations for Recovery

1. The district should create a schedule to further develop the HR desk manuals, starting with the most critical functions. This should include step-by-step procedural instructions for using the department's automated systems and forms. Staff members should be responsible for keeping the manuals up to date as more functions are automated or conditions change.

2. The district should continue work on the annual HR calendar so that it contains more detail on the tasks, timelines, and assignments to particular staff members. It should continue to be reviewed during each staff meeting to ensure that all staff members understand their role in ensuring these major activities are accomplished.

3. Once the two vacant positions are filled, HR should train more staff members on the major functions of the credentials analyst and the personnel analyst positions so that they can be appropriately backed up.

Standard Partially Implemented

July 2013 Rating: 2

July 2014 Rating: 3

July 2015 Rating: 4

Implementation Scale:

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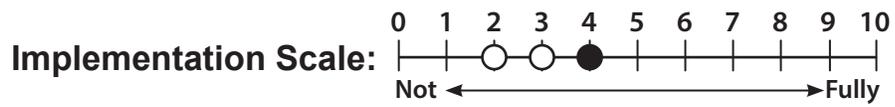
5.7 Operational Procedures

Professional Standard

The personnel function has procedures in place that allow for both personnel and payroll staff to meet regularly to solve problems that develop in the processing of new employees, classification changes, employee promotions, and other issues that may develop.

Findings

1. HR, Risk Management, and Payroll should work closely together to coordinate employee issues. Some meetings were held between HR and Business Services (including Payroll) during the last year, but they are not regularly scheduled. Interviewees indicate that the departments communicate more effectively on an ongoing basis as individual department members contact each other when situations arise. Those interviewed also attest to much more timely notifications and handling of employee changes and fewer overpayments from payroll.

2. The Payroll Department lacks stability. A permanent employee supervises the area and is assisted by two limited-term employees; however, this makes it difficult to develop strong, lasting working relationships between HR and Payroll. In addition, the Risk Management Department has no employees, and the functions are handled by a part-time consultant. This causes significant difficulty for employees requiring assistance and impedes the district's ability to appropriately respond to situations as they arise (see Standard 9.5 for further discussion).

3. An additional barrier to communications between Business Services and HR is the fact that they are located in different buildings on the district office campus. This also means that customers of these departments must walk back and forth between the buildings.

4. Interdepartmental procedures do not exist. Employees generally rely on memory of past practice or refer to documents from previous transactions. This reduces the timeliness and quality of processes between the departments.

Recommendations for Recovery

1. The district should implement regularly scheduled meetings between key HR, Payroll, and Risk Management staff. These may need to be conducted weekly at first, and each department should submit agenda items. These meetings should be a forum for developing interdepartmental procedures and timelines and should involve the staff members from each department who have duties related to the discussion. Each meeting should result in the documentation of decisions, new procedures, revised procedures, and assignments made or issues that need to be further investigated. A schedule of timelines and deadlines between the departments should be prepared, and these regular meetings can be used to ensure that all employees are aware of and adhere to the schedule.

2. The district should consider moving the HR Department to the same building as Business Services since adequate room exists there. This would serve customers better and foster better communication between the departments.

3. The district should continue to improve management and communication with the appropriate departments (Payroll, Risk Management and HR) about employee leaves, Workers' Compensation cases, layoffs, implementation of collective bargaining agreements, and other employee issues. These should be coordinated through the regular meetings to minimize the district's risks and costs, ensure employees receive the appropriate benefits, and ensure policies are consistently applied to employees.

Standard Partially Implemented

July 2013 Rating: 3

July 2014 Rating: 0

July 2015 Rating: 3

Implementation Scale:

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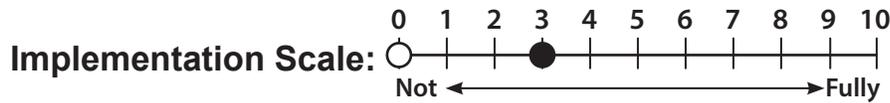
5.8　Operational Procedures

Professional Standard

Personnel staff members attend training sessions/workshops to keep abreast of best practices and requirements facing personnel administrators.

Findings

1. HR Department staff does not have professional goals or an annual training plan. When possible, staff members participate in human resource training available through LACOE. In addition, staff participated in California Association of School Business Officials (CASBO) job-alike workshops and the annual Commission on Teacher Credentialing conference during the past reporting period.

2. Department staff indicates that they need training in technology, state and federal employment laws and the Education Code.

3. Since the last review, the department leadership report focusing on and holding Human Resources staff accountable for providing effective customer service.

4. The director of HR completed the Association of California School Administrators personnel academy in 2013-14.

## Recommendations for Recovery

1. The district should annually identify the HR staff's training needs and the training available to meet those needs.

2. The district should provide the HR Department with an annual budget to ensure resources are allocated for this purpose and that ensures the department is strategic in selecting trainings each year.

3. The HR Department should send a representative to all personnel-related trainings provided by the county office.

4. The district should ensure that customer service protocols are placed in written form and included in the HR reference manual. The executive director and director should continue to hold Human Resource staff accountable for customer service protocols.

Standard Partially Implemented

July 2013 Rating: 1

July 2014 Rating: 1

July 2015 Rating: 2

Implementation Scale:

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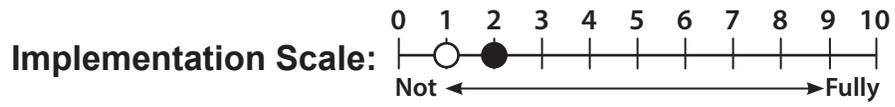
5.10   Operational Procedures

Professional Standard

Established staffing formulas dictate the assignment of personnel to the various sites and programs.

Findings

1. The board adopted staffing formulas for principals, administrative assistants at school sites, campus supervisors, assistant principals, counselors, and other staff were last updated in 2011, but have not been operational since then. Staff interviews indicate that staffing in the district office and in the maintenance areas continue to be lean, and the district has no formal staffing plan.

2. The Business, Human Resources and Academic Achievement departments are reportedly working more collaboratively to project enrollment and staffing needs for 2015-16.

3. The HR Department, in collaboration with the Business and Academic Achievement departments, led certificated and classified layoffs in 2014-15 based on enrollment and staffing projections. However, the district did not provide any evidence of a written timeline for staffing and enrollment projections or indicate the roles and responsibilities of site and district administrators in developing the annual staffing plan and determining if reductions in particular kinds of certificated service might be needed. FCMAT was also provided with spreadsheets for 2015-16 analyzing projected enrollment and certificated full-time equivalents (FTEs).

Recommendations for Recovery

1. The district should develop a staffing plan for each school based on enrollment projections and students' needs and on staff being at or near the contract maximums.

2. The 2011 board-adopted staffing formulas should be revised and used annually in staffing schools. Staffing should be verified annually as part of the staffing plan for the coming school year and should drive any needed reductions in force.

3. The HR Department should continue to work in collaboration with the Business and Academic Achievement departments, as well as school sites, to develop accurate enrollment projections no later than January of each year. Changes in the instructional program should be considered when identifying staffing needs for subsequent years, and enrollment projections, instructional program changes, and student needs should be considered when developing master schedules.

4. The district should develop a timeline for staffing and enrollment projections that identifies site and district administrators' roles and responsibilities. The timeline should ensure that reductions in certificated service are identified by the end of January so that necessary reductions can be made within the statutory timeline, and preliminary layoff notices issued by March 15.

5. Enrollment and class sizes should be monitored after the school year begins to determine if second semester staffing should be adjusted and to help ensure that staffing levels remain constant throughout the school year.

Standard Partially Implemented

July 2013 Rating: 3

July 2014 Rating: 2

July 2015 Rating: 3

Implementation Scale:

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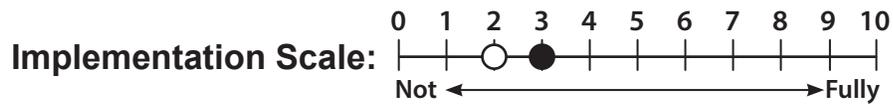
5.11 Operational Procedures

Professional Standard

The LEA has implemented position control processes that incorporate the hiring and placement of all governing board-authorized positions. A reliable position control is a planning tool that has defined standards and formulas for tracking, adding, creating, and deleting positions within the organization to align staffing with budget and payroll systems.

Findings

1. Board policy and administrative regulations require appointments of new personnel to be approved by the board on the recommendation of the superintendent. Since the district has a state trustee and the board is advisory, public meetings are held regularly by the state trustee. Personnel transactions are brought to the meetings and approved by the state trustee. Assignments, reassignments, transfers, demotions, and other personnel actions are governed by collective bargaining agreements for represented employees and by board policy for those who are nonrepresented.

2. The district uses a personnel request form that requires the authorization of the manager, the special programs coordinator (if special program funding is used), and the business office (separate from payroll) to verify the existence of an appropriate vacant position before being implemented by HR. If the request is for a new position, it is discussed in cabinet before going to Business Services. As reported in the initial comprehensive report, the credentials analyst was not included in the routing of this form, which can result in misassignments. Because the credentials analyst position was vacant during fieldwork this year, FCMAT was unable to determine whether this position was included at the appropriate juncture in the routing of the personnel request form. Also, some employee assignments were entered into the system before the board approved them, and a number of discrepancies had to be resolved, including payroll errors.

3. When a person is attached to a position, new positions or changes to existing ones are brought to the governing board/state trustee for approval. This can be significantly after the decision was made that affects the position. Changes to the position control database should be based only on governing board/state trustee action.

4. Staff interviews indicate that position control is perceived as primarily the responsibility of the business office, not as a shared responsibility for all managers, sites, and departments. This year again, based on FCMAT's review of board agendas, a number of personnel transactions are backdated, some to the beginning of the year. This includes extra-duty and coaching assignments, new hires, transfers/reassignments, and employee leaves, and a number of items correcting mistakes from prior board agendas. Supplemental payrolls and salary advances are required to ensure that employees are paid timely and correctly.

5. At the time of fieldwork in April 2015, Business Services had completed enrollment projections, and HR and Business Services had met with school site principals regarding their classroom staffing allocations. Certificated staffing decisions had been made before the March 15 deadline for layoff notices, which included notices for the potential elimination of categorical funding, the reduction of particular services, and declining enrollment. Site administrators received a "Budget Development Process for School Site" document with information and instructions for site administrator planning and budgets, including projected enrollment and classroom staffing levels.

6. The district has implemented procedures for employees and collective bargaining units to review seniority lists before they are used for initiating layoff provisions.

7. No evidence was provided to indicate that staffing levels are verified against staffing allocations at any time of year other than for the initial start of school. The district should have procedures to reduce staff mid-year as enrollment declines.

8. Time sheet controls are lacking, and the appropriate authorizations are not completed before time sheets are submitted to payroll. At that point, there is insufficient time for payroll staff to verify the time sheets because of the other manual processing required before payroll deadline. Original time sheets are not required for payroll input. As a result of these conditions, hourly employees are frequently overpaid. Furthermore, there are no budget controls, so a time sheet can cause a budget account code to be overdrawn. Part-time employees are regularly allowed to work extra duty assignments, and there are no controls to ensure that these extra hours do not become part of the employee's regular assignment by default according to E.C. 45137.

9. The district conducted a dependent audit of its health benefits program and determined that several hundred people were on the plans, but no longer eligible. Removing these people will reduce the district's risk and the costs associated with the health benefits program.

10. The district is tracking employee hours to determine compliance with the Affordable Care Act (ACA) and has determined that it complies with the requirement to offer medical coverage to at least 70% of eligible employees. Starting in 2016, the district needs to ensure that affordable coverage is offered to at least 95% of eligible employees to avoid penalties assessed by the Internal Revenue Service. The district has secured the services of its health insurance broker to prepare risk analyses and ensure compliance.

11. The district has implemented a policy requiring business office preapproval of all paid overtime before it is worked. FCMAT was not provided with overtime reports to determine the year-over-year trend and to verify preapproval. (See also financial management standard 1.1 for discussion of a subsequent event related to overtime approval.)

12. As found in last year's progress report and based on independent contractor agreements submitted to the board for approval during this past year, the district could be in violation of statutes governing working after retirement (E.C. 24214 and GC Section 7522.56),

contracting (E.C. 45103.1), and the classification of independent contractors vs. employees (Revenue and Taxation Code and Internal Revenue Code). Also, a number of employees were reported as provisional, substitute, limited term, or long-term substitute employees who may perform permanent duties.

13. FCMAT found examples of executive compensation being addressed at special meetings of the board of trustees. Government Code Section 54956(b) specifies that salaries, salary schedules, or compensation paid in the form of fringe benefits, of a local agency executive cannot be addressed at a special meeting. These items were reported to the district and were ratified at the district's next July 15, 2015 regular board meeting.

Recommendations for Recovery

1. The district should ensure that any changes to positions, proposed new positions, and proposed elimination of positions, are submitted to the board/special trustee for approval before Business Services includes them in the position control database. In particular, new positions should be approved before the recruitment and hiring process is initiated.

2. Employee assignments should not be made until a personnel requisition is fully authorized by the chain of command and received by the HR Department.

3. The district should monitor student enrollment and its impact on staffing throughout the year and ensure flexibility to change staffing. For example, the district should consider offering 120% contracts to high school teachers in fall that could be reduced to 100% in spring if needed to match student counts.

4. The district should develop staffing allocations for staff other than classroom teachers so that staffing levels among sites can be developed to meet the needs of the student population. This should apply to administrative staff, counseling staff, custodians, and other staff assigned to school sites.

5. The district should require the authorization of the supervisor and the budget office for time sheets and should implement tracking methods for extra hours to prevent these additional hours from becoming permanent assignments.

6. The district should require all extra pay stipends to be preassigned by managers and submitted to the board for approval at or before the start of the term or the sport. This should help ensure budget control and reduce supplemental payrolls.

7. The district should review the legal status and functions performed by independent contractors and make adjustments as necessary to ensure compliance with statutes.

8. The district should review the duties performed by substitutes and temporary employees employed for a lengthy period of time to determine whether those duties require a permanent appointment.

9. All managers should be trained in their part of the position control process, including how and when to report personnel actions to the district office in a timely manner and which personnel decisions they are authorized to make. Further, a system of accountability should be developed to ensure compliance.

10. The credentials analyst should be included in the routing of the personnel request form to ensure that assignments of certificated staff match their credentials. In addition, internal audits should be conducted during the year to prevent misassignments.

11. Contracts involving the compensation of executive-level positions should be discussed only at regularly scheduled board meetings to comply with Government Code Section 54956(b).

12. See Standard 7.1 for additional recommendations.

Standard Partially Implemented

July 2013 Rating: 2

July 2014 Rating: 1

July 2015 Rating: 3

Implementation Scale:

| 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |

Not ← ← → Fully
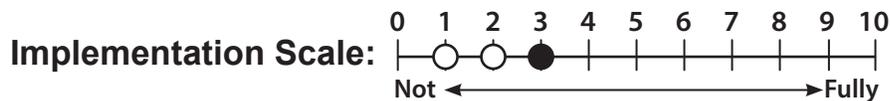
7.1   Use of Technology

Professional Standard

An online position control system is utilized and is integrated with payroll/financial systems.

Findings

1. The district uses the LACOE software applications HRS for position control and HR functions and PeopleSoft for budget and business functions. Since last year's fieldwork, position control was automated within PeopleSoft and is used to drive budget development for 2015-16, a significant accomplishment. This will include encumbering salaries and benefits in the budget.

2. Some significant manual processes remain such as personnel requisition forms, vacancy lists, leave accruals and usage, assignment data to match to credentials, etc. The district does not fully utilize some system capabilities.

3. Business Services is responsible for maintaining the position control database, with reportedly no access to this part of the system by HR or payroll. This indicates an appropriate segregation of duties for position control.

4. The appropriate internal controls surrounding position control could not be verified based on interviews with HR and business office staff about the functions they perform using the technology systems and on a review of the "Operator Transaction Pattern Detail Reports" provided from the system. For example, some people with the ability to update the system are either independent consultants or could not be found on the list of staff members.

5. The district uses position control only for full-time positions and assignments. All other employees are required to report their time on manual time sheets every payroll. Each employee also completes an absence form for every absence. This results in an inefficient use of staff time and many payroll errors because of the manual processing. The district is considering options available for automating time and attendance reporting for employees.

6. Employee leaves are still managed by multiple Excel spreadsheets and even manual cards. The district is considering options for automating employee leave information.

7. SubFinder absences are not automatically uploaded to the payroll system. Instead, employees report absences to payroll separately for entry into the system. This results in additional manual work to reconcile information from the two sources and the potential for errors in absence reporting and tracking.

8. User and system manuals are available for HRS, but the HR Department does not have desk manuals to document the procedures surrounding system use.
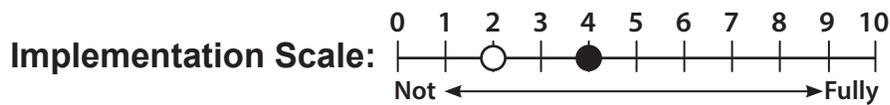
Recommendations for Recovery

1. The district should automate more functions to increase efficiency, reduce errors, and improve budget management. This should include automating leave accruals using the substitute management system to feed payroll for substitute pay and leave usage, and automating time and attendance reporting.

2. The district should ensure that security access to HRS and PeopleSoft for each employee in HR and Business Services is limited to what is appropriate to his or her job function for effective segregation of duties. The district should request its external auditor to conduct an in-depth review of the security access to HRS/PeopleSoft for employees and independent contractors to ensure proper segregation of duties and internal controls.

3. Desk manuals should be developed for all HR staff members (see Standard 5.5).

4. See Standard 5.11 for additional recommendations to improve position control.

Standard Partially Implemented

July 2013 Rating: 2

July 2014 Rating: 2

July 2015 Rating: 4

Implementation Scale:

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7.2   Use of Technology

Professional Standard

The LEA provides professional development in the appropriate use of technological resources that will assist staff in the performance of their job responsibilities when need exists and when budgets allow such training. (cf. 4131, 4231, 4331)

Findings

1. The HR Department is implementing new software to coordinate staff calendars and meetings, which will be accessible by each HR Department staff member.

2. The HR Department is working with the Information Technology Department to determine a process for allowing HR staff members to keep the Web pages updated.

3. The HR Department is considering reimplementing the NEOGOV system of applicant tracking for classified positions. Training of HR staff members will be required.

4. The HR Department does not have a formal training plan for its automated systems. LACOE provides training in the HRS system, but it does not include procedures in the HR Department related to the use of the systems.

5. LACOE holds regular user meetings and training sessions on HRS and PeopleSoft, which district staff can attend.
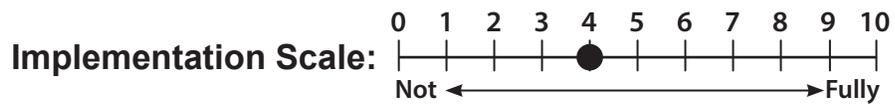
Recommendations for Recovery

1. The district should develop a formal training plan to include the following:

    •   An analysis of who should be trained

    •   Identification of who will provide the training

    •   Identification of subjects to be covered in training

    •   Scheduling of initial and refresher training sessions

    •   Identification and development of training materials

    •   An analysis of training costs and related resources

2. Training in the use of technology should be included along with technology processes and procedures for HR Department staff.

3. The HR Department should take responsibility for training new employees in technology so they can fulfill their responsibilities while waiting for the scheduled formal LACOE training.

4. The district should ensure that district staff attend LACOE user meetings and trainings on HRS and PeopleSoft.

Standard Partially Implemented

July 2013 Rating: 4

July 2014 Rating: 4

July 2015 Rating: 4

Implementation Scale:

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      0  1  2  3  4  5  6  7  8  9  10
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      Not ◄──────────────────► Fully
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8.1　Evaluation/Due Process Assistance

Legal Standard

Clear policies and practices exist for the regular written evaluation and assessment of classified (E.C. 45113) and certificated employees and managers (E.C. 44663). Evaluations are done in accordance with negotiated contracts and based on job-specific standards of performance. A clear process exists for providing assistance to certificated and classified employees performing at less-than-satisfactory levels.

Findings

1. HR Department staff reported that they provided supervisors with a list of all employees under their supervision who were due to be evaluated during the 2014-15 school year. The department added the evaluation dates to the HRS system so that future lists can indicate the date of the employee's last evaluation.

2. The notice to supervisors included the timeline for certificated and classified evaluations, evaluation procedures, and performance criteria. The department provided evidence that supervisors and managers were trained in effective evaluation techniques, and managers consistently report receiving improved guidance and support in this area in the past year.

3. Supervisors received FRISK training at the back-to-school administrative retreat, and principals reported receiving support from the HR Department when needed. Of the more than 30 personnel files reviewed by FCMAT, only one file contained a formal letter of discipline.

4. There is no evidence of any policies and procedures related to employee discipline or written protocols related to nonreelection of certificated staff, probationary release of classified personnel, or the granting of permanency status.

5. The district has not established procedures for performance improvement planning and does not use standard forms for this purpose. Additionally, the personnel file review found no evidence that performance improvement planning is needed or used.

6. There is no indication that principals are held accountable for completing certificated or classified evaluations as required by the collective bargaining agreements, provide meaningful support to struggling employees, or hold employees accountable to high conduct standards through progressive discipline.

Recommendations for Recovery

1. The evaluations of supervisors should include criteria related to completing certificated and classified evaluations as required by the collective bargaining agreements, ensure that evaluations are well written and demonstrate competency and help struggling employees. Additionally, managers should be expected to hold employees accountable to high standards of conduct through progressive discipline measures.

2. The district should continue to ensure that the HR Department annually provides supervisors with a schedule of evaluations based on timelines established in the certificated and classified collective bargaining agreements. Additionally, HR should inform the supervisors of employees who are due to be evaluated in the current school year. The list of evaluations that are due should include the date of the employee's last evaluation as well as the employee's status as a temporary, probationary, or permanent employee.

3. Managers should be annually trained on effective supervision and evaluation techniques. The district should continue to ensure that annual training is provided in progressive discipline.

4. The district should begin entering and tracking employee status (temporary, probationary, permanent) in the position control system.

5. The district should develop and implement a performance improvement plan form and process that identifies performance deficiencies and offers struggling employees assistance and support. The improvement plan should document what the employee needs to change, what evidence will demonstrate progress, when progress will be measured, who will support the employee and monitor progress, and what resources will be offered to ensure success.

Standard Partially Implemented

July 2013 Rating: 0

July 2014 Rating: 2

July 2015 Rating: 3

Implementation Scale:
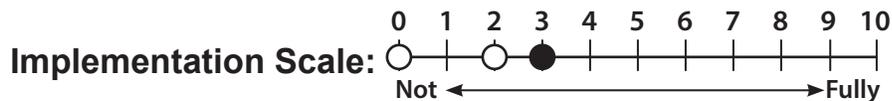
8.3   Evaluation/Due Process Assistance

Professional Standard

Management has the ability to evaluate job requirements and match the requirements to the employee's skills. All classified employees are evaluated on performance at least annually by a management-level employee knowledgeable about their work product. Certificated employees are evaluated as agreed upon in the collective bargaining agreement and California Education Code. The evaluation criteria are clearly communicated and, to the extent possible, measurable. The evaluation includes follow-up on prior performance issues and establishes goals to improve future performance.

Findings

1. Classified evaluation forms are not job specific, and criteria are primarily related to work behaviors or job skills. Specifically, classified employees are evaluated on work quality and quantity, work habits, personal relationships, and initiative. Supervisors are not expected to evaluate competency as it relates to essential job duties.

2. The certificated collective bargaining agreement's prohibition against the use of standardized achievement test results in evaluations appears to go beyond the Stull Act (E.C. 44660-44665) prohibition against the use of publishers' norms. The district may want to consider whether the agreement's restriction deprives it of a useful measure in assessing performance. No changes had been made to the evaluation article during the last round of bargaining.

3. Evaluations are either not routinely completed as required or not placed in the personnel file. Supervisors are not held accountable for completing evaluations as required by law and local collective bargaining agreements.

Recommendations for Recovery

1. Changes to the certificated and classified evaluation systems should be proposed during the next round of negotiations with the respective employee groups. Specifically, the district should propose that classified evaluation criteria include job specific requirements so that managers are expected to evaluate position core competencies and that permanent status is granted only to employees who demonstrate competency.

2. The district should develop and propose an evaluation article that provides for differentiation, is based on standards, and promotes and acknowledges improved teacher practice.

3. The district should ensure that evaluations are completed timely and placed in personnel files.

Standard Not Implemented

July 2013 Rating: 0

July 2014 Rating: 0

July 2015 Rating: 0

Implementation Scale:

| 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |

Not ← —————————————→ Fully
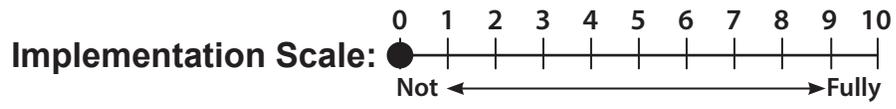
9.5   Employee Services

Professional Standard

The LEA's Workers' Compensation unit is actively involved in providing injured workers with an opportunity to participate in a modified duty/return-to-work program. Updates are regularly provided to the cabinet.

Findings

1. The risk management function has been contracted and reports to the chief deputy superintendent. The consultant is available approximately 20% of the time. The duties include managing the Workers' Compensation program and employee/retiree health benefits. Because of the lack of permanent full-time staff in risk management, the HR Department performs most essential duties with support from Business Services in health benefits. At the time of fieldwork, the district was recruiting for the risk manager position.

2. Employees who experience on-the-job illnesses or injuries can benefit from appropriate and timely treatment. The district has access to a program that enables injured employees to contact a nurse directly and would allow the district to address issues earlier in the process and in a less costly manner. However, the district does not use this program.

3. FCMAT could not find evidence that the district conducts investigations of Workers' Compensation claims or actively engages employees in return-to-work programs.

4. The district has a board policy and administrative regulation that provide for transitional assignments to help employees return to work under temporary light duty. This is coordinated by the risk manager, who is also responsible for the interactive process and ADA accommodation meetings. However, because the risk manager position has been vacant, these duties have fallen to the HR Department.

5. No one is available to back up the functions of the risk manager because it is a single-person department. When no risk manager was available, many functions were transferred to the HR Department, but transferred back when the contractor was hired. There is no long-term plan for this department even though the lack of effective management of its many important functions can have significant impacts on employee livelihood and on the district's expenses.

Recommendation for Recovery

1. The district should recruit and hire a permanent experienced risk manager and provide additional staffing to ensure that the Workers' Compensation and health benefit programs are effectively managed. Both programs incur a significant cost to the district, and investing more resources in this department could help reduce this cost.

2. The district should consider transferring risk management functions to the HR Department and training HR staff to back up the important functions. This can help ensure coordination of employee services and information for these programs since many risk management functions have a significant impact on human resources.

3. The district should work with its Workers' Compensation provider to implement available programs to immediately and appropriately address employee injuries and illnesses.

Standard Partially Implemented

July 2013 Rating: 1

July 2014 Rating: 2

July 2015 Rating: 1

Implementation Scale:

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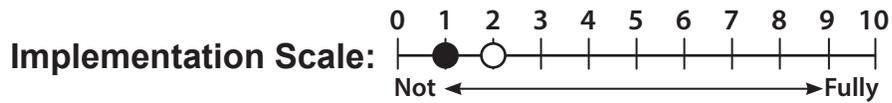
10.2   Employer/Employee Relations

Professional Standard

The personnel function provides a clearly defined process for bargaining with its employee groups that involves site-level administrators.

Findings

1. The initial comprehensive review reported that the first state administrator negotiated with the Inglewood Teachers Association (ITA) and signed a tentative agreement with a disputed legal standing. This issue has been resolved with the settlement of the agreement between the district and the ITA for 2014-15. The major provision is for three furlough days in 2014-15.

2. The most recent ITA collective bargaining agreement is dated July 1, 2006 through June 30, 2009. Successor negotiations were reported as having begun.

3. At the time of fieldwork, the district was starting successor negotiations with the classified bargaining unit, the California Professional Employees (CalPRO). The most recent collective bargaining agreement is dated July 1, 2011, through June 30, 2014.

4. The district was able to negotiate instructional and working calendars for 2015-16 and 2016-17 in spring 2015. This provides significant stability for families and staff members during upcoming years.

5. The district surveyed site and district administrators to determine collective bargaining contract provisions that affect operations. The district has determined that high priorities include health benefit provisions for active and retired employees, certificated evaluations and providing more collaboration time, staff development, and other items affecting the teacher work schedule.

6. The district's ITA collective bargaining team does not include any site administrators, and the district has reported that, depending on the language being discussed, it will bring into the CalPro collective bargaining session managers from those areas under review.

Recommendations for Recovery

1. The district should continue to ensure that input from site administrators and department managers is obtained when preparing for labor negotiations each year. This should include feedback on the collective bargaining agreements and proposed changes to the provisions to improve student achievement, management flexibility, and operations.

2. The district should ensure that all management interests are represented in bargaining. Specifically, the district should include site administrators and/or department managers who supervise bargaining unit members on the collective bargaining teams.

3. The district should be prepared to negotiate aspects of the agreements every year since these are critical to instructional programs and services as well as financial recovery.

Standard Partially Implemented

July 2013 Rating: 0

July 2014 Rating: 0

July 2015 Rating: 3

Implementation Scale:

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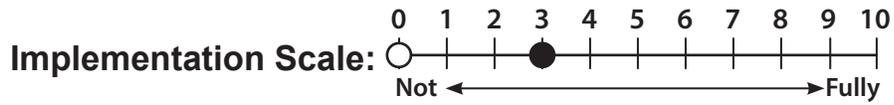
10.3   Employer/Employee Relations

Professional Standard

The personnel function provides all managers and supervisors (certificated and classified) training in contract management with emphasis on the grievance process and administration. The personnel function provides clearly defined forms and procedures in the handling of grievances for its managers and supervisors.

Findings

1. The district has implemented twice monthly communication meetings between HR and representatives from ITA to discuss current issues and other items of interest. Other district administrators participate depending on the agenda. Since this process began last fall, the district reports that the ITA has filed only one grievance.

2. The grievance process is documented in the collective bargaining agreements. The agreements and the forms are not readily accessible to administrators or staff since they are not posted on the district's website.

3. HR organized training for principals on conducting employment investigations, and HR staff indicated that it was conducted by the district's legal firm. HR also trained site administrators on teacher evaluation at the beginning of this school year. When there are particular issues related to articles of the union contracts, HR has opportunities to discuss them at the monthly meetings of site administrators.

4. Site administrators indicated that they receive more support from HR in enforcing management's rights under the contracts.

Recommendations for Recovery

1. A districtwide training program on current labor agreements should be implemented for all managers, and a schedule should be created for refresher training. New managers should receive the comprehensive labor contract training when they are hired.

2. The most current version of each collective bargaining agreement and related forms should be posted to the district's public Internet website so that all employees and managers have ready access.

Standard Partially Implemented

July 2013 Rating: 1

July 2014 Rating: 1

July 2015 Rating: 2

Implementation Scale:

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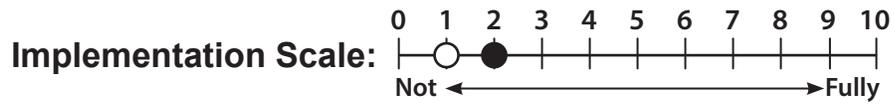
10.4   Employer/Employee Relations

Professional Standard

The personnel function has a process that provides management and the board with information on the impact of bargaining proposals, e.g., fiscal, staffing, management flexibility, student outcomes.

Findings

1. The district sunshined its initial proposal to ITA at its November 29, 2014 board meeting. Once the settlement for 2014-15 had been reached, the AB 1200 disclosure was provided to LACOE in a timely manner for review. The settlement document was brought forward to a special meeting of the board in March 2015. The agenda item included a copy of the tentative agreement and the estimated savings of the agreement because of the furlough days.

2. The district sunshined its initial proposal to CalPro at its November 19, 2014, board meeting. The district later prepared a revised proposal to CalPro, which was submitted to the April 7, 2015, board meeting, just before the time of fieldwork. The board item specifies that the revised proposal is to be submitted to CalPro to initiate collective bargaining for 2014-15.

3. The district took action to increase the confidential salary schedule on August 20, 2014 and included the fiscal impact of that action on the board agenda cover sheet. However, action was taken on April 15, 2015 to provide site administrators who work at sites funded by the School Improvement Grant with a 20% stipend, and, while it is not required for management groups with meet and confer status, the board and public were not provided with the fiscal impact of that proposal. Disclosure of the financial impact of any collective bargaining decision is considered a best practice no matter the bargaining group.

4. District staff members on the bargaining team reported that HR and Business Services provided the financial and operational impacts of proposals during these most recent negotiations with ITA.

5. Based on a review of the collective bargaining agreements and interviews with staff, some provisions severely restrict management rights and flexibility, provide benefits and working conditions beyond those found in other districts, and constrain management's ability to improve student performance or operational effectiveness. Examples are as follows:

    •   Paid leaves of absence are beyond statutory requirements.

    •   Paid holidays are beyond statutory requirements.

    •   Specific starting and ending times of the day are established by contract for the student day and the teacher day.

- The district pays the full cost of medical, dental, and vision insurance coverage for the entire family for active employees. Retirees are entitled to the same benefit.

- The maximum class sizes included in the contract are less than the statutory limitations, and there are required staffing allocations for planning purposes.

- Temporary teachers automatically become probationary in the third year.

- CalPERS members can request that the district pay for the golden handshake (two additional years of service credit) if certain requirements are met.

- There are significant restrictions on management's rights in employee transfers.

Recommendations for Recovery

1. The district should ensure that the HR Department, in cooperation with Business Services, continues the process to provide management and the board/state trustee with information on the effects of bargaining proposals, e.g., fiscal, staffing, management flexibility, and student outcomes. The multiyear impact should be determined and updated for every proposal before it is presented during bargaining.

2. Changes in the collective bargaining agreement should continue to be sought to ensure that programs and services can better support student achievement and to restore fiscal solvency.

Standard Partially Implemented

July 2013 Rating: 0
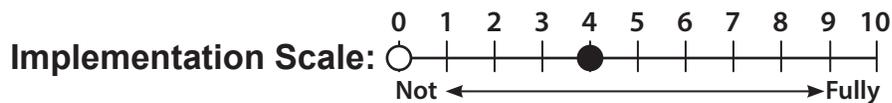
July 2014 Rating: 0

July 2015 Rating: 4

Implementation Scale:

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Table of
Personnel Management Ratings

Personnel Management Standards		July 2013 Rating	July 2014 Rating	July 2015 Rating
1.1	PROFESSIONAL STANDARD – ORGANIZATION AND PLANNING The local educational agency (LEA) has clearly defined and clarified roles for board and administration relative to recruitment, hiring, evaluation and discipline of employees.	0	0	4
1.2	PROFESSIONAL STANDARD – ORGANIZATION AND PLANNING The personnel function has developed a mission statement and objectives directly related to the LEA's goals and provides an annual report of activities and services offered during the year.	1	1	3
1.3	PROFESSIONAL STANDARD – ORGANIZATION AND PLANNING The personnel function has an organizational chart , functions chart and a menu of services that include the names, positions and job functions of all personnel staff.	3	2	3
1.4	PROFESSIONAL STANDARD – ORGANIZATION AND PLANNING The personnel function head is a member of the superintendent's cabinet and participates in decision-making early in the process.	4	0	4
1.5	PROFESSIONAL STANDARD – ORGANIZATION AND PLANNING The personnel function has a data management calendar that lists all the ongoing data activities and responsible parties to ensure meeting critical deadlines on California Longitudinal Pupil Achievement Data System (CALPADS)/ California Basic Educational Data System (CBEDS) reporting. The data is reviewed by the appropriate authority prior to certification.	2	3	4
3.8	LEGAL STANDARD – EMPLOYEE RECRUITMENT/ SELECTION In merit system LEAs, recruitment and selection for classified service are in compliance with the rules of the personnel commission and all applicable requirements are followed. (E.C. 45240-45320)	1	1	2
3.9	PROFESSIONAL STANDARD – EMPLOYEE RECRUITMENT/SELECTION The personnel function has a recruitment plan based on an assessment of the LEA's needs for specific skills, knowledge, and abilities. The LEA has established an adequate recruitment budget. Job applications meet legal and LEA needs.	0	0	2

Personnel Management Standards	July 2013 Rating	July 2014 Rating	July 2015 Rating
3.11	PROFESSIONAL STANDARD – EMPLOYEE RECRUITMENT/SELECTION Selection procedures are uniformly applied. The LEA systematically initiates and follows up and performs reference checks on all applicants being considered for employment.	2	2	4
3.12	PROFESSIONAL STANDARD – EMPLOYEE RECRUITMENT/SELECTION The LEA recruits, selects, and monitors principals with strong leadership skills, with a priority on placement of strong leaders at underperforming schools.	1	1	4
4.3	LEGAL STANDARD – INDUCTION AND PROFESSIONAL DEVELOPMENT The LEA has developed a systematic program for identifying areas of need for in-service training for all employees. The LEA has established a process by which all required notices and in-service training sessions have been performed and documented such as those for child abuse reporting, blood-borne pathogens, drug and alcohol-free workplace, sexual harassment, diversity training, and nondiscrimination. (cf. 4112.9/4212.9/4312.9), GC 11135 EC 56240, EC 44253.7)	1	1	1
4.4	LEGAL STANDARD – INDUCTION AND PROFESSIONAL DEVELOPMENT The LEA's nondiscrimination policy and admimistrative regulations and the availability of complaint procedures shall be regularly publicized within the LEA and in the community, including posting in all schools and offices including staff lounges and student government meeting rooms. (cf. 4030, cf. 4031, G.C. 11135)	1	1	2
4.5	PROFESSIONAL STANDARD – INDUCTION AND PROFESSIONAL DEVELOPMENT Initial orientation is provided for all new staff, and orientation materials are provided for new employees in all classifications: substitutes, certificated and classified employees.	0	2	2
4.6	PROFESSIONAL STANDARD – INDUCTION AND PROFESSIONAL DEVELOPMENT The personnel function has developed an employment checklist to be used for all new employees that includes LEA forms, including acceptable use of technology and state and I-9 federal mandated information. The checklist is signed by the employee and kept on file. Employment Development Department reporting is compiled within 20 days of employment.	2	2	3

Personnel Management Standards		July 2013 Rating	July 2014 Rating	July 2015 Rating
5.1	LEGAL STANDARD – OPERATIONAL PROCEDURES Regulations or agreements covering various types of leaves are fairly administered. (EC 45199, EC 45193, EC 45207, EC 45192, EC 45191) Tracking of employee absences and usage of time off in all categories should be timely and should be reported to payroll for any necessary salary adjustments.	3	3	4
5.4	LEGAL STANDARD – OPERATIONAL PROCEDURES Personnel files contents are complete and available for inspection. (EC 44031, LC 1198.5)	1	1	1
5.5	PROFESSIONAL STANDARD – OPERATIONAL PROCEDURES Personnel nonmanagement staff members have individual desk manuals for all of the personnel functions for which they are held responsible, and the HR Department has a process for cross-training.	2	3	4
5.7	PROFESSIONAL STANDARD – OPERATIONAL PROCEDURES The personnel function has procedures in place that allow for both personnel and payroll staff to meet regularly to solve problems that develop in the processing of new employees, classification changes, employee promotions, and other issues that may develop.	3	0	3
5.8	PROFESSIONAL STANDARD – OPERATIONAL PROCEDURES Personnel staff members attend training sessions/ workshops to keep abreast of best practices and requirements facing personnel administrators.	1	1	2
5.10	PROFESSIONAL STANDARD – OPERATIONAL PROCEDURES Established staffing formulas dictate the assignment of personnel to the various sites and programs.	3	2	3
5.11	PROFESSIONAL STANDARD – OPERATIONAL PROCEDURES The LEA has implemented position control processes that incorporate the hiring and placement of all governing board-authorized positions. A reliable position control is a planning tool that has defined standards and formulas for tracking, adding, creating, and deleting positions within the organization to align staffing with budget and payroll systems.	2	1	3
7.1	PROFESSIONAL STANDARD – USE OF TECHNOLOGY An online position control system is utilized and is integrated with payroll/financial systems.	2	2	4

Personnel Management Standards		July 2013 Rating	July 2014 Rating	July 2015 Rating
7.2	PROFESSIONAL STANDARD – USE OF TECHNOLOGY The LEA provides professional development in the appropriate use of technological resources that will assist staff in the performance of their job responsibilities when need exists and when budgets allow such training. (cf. 4131, 4231, 4331)	4	4	4
8.1	LEGAL STANDARD – EVALUATION/DUE PROCESS ASSISTANCE Clear policies and practices exist for the regular written evaluation and assessment of classified (EC 45113) and certificated employees and managers (EC 44663). Evaluations are done in accordance with negotiated contracts and based on job-specific standards of performance. A clear process exists for providing assistance to certificated and classified employees performing at less-than-satisfactory levels.	0	2	3
8.3	PROFESSIONAL STANDARD – EVALUATION/DUE PROCESS ASSISTANCE Management has the ability to evaluate job requirements and match the requirements to the employee's skills. All classified employees are evaluated on performance at least annually by a management-level employee knowledgeable about their work product. Certificated employees are evaluated as agreed upon in the collective bargaining agreement and California Education Code. The evaluation criteria are clearly communicated and, to the extent possible, measurable. The evaluation includes follow-up on prior performance issues and establishes goals to improve future performance.	0	0	0
9.5	PROFESSIONAL STANDARD – EMPLOYEE SERVICES The LEA's Workers' Compensation unit is actively involved in providing injured workers with an opportunity to participate in a modified duty/return-to-work program. Updates are regularly provided to the cabinet.	1	2	1
10.2	PROFESSIONAL STANDARD – EMPLOYER/EMPLOYEE RELATIONS The personnel function provides a clearly defined process for bargaining with its employee groups that involves site-level administrators.	0	0	3
10.3	PROFESSIONAL STANDARD – EMPLOYER/EMPLOYEE RELATIONS The personnel function provides all managers and supervisors (certificated and classified) training in contract management with emphasis on the grievance process and administration. The personnel function provides clearly defined forms and procedures in the handling of grievances for its managers and supervisors.	1	1	2

Personnel Management Standards	July 2013 Rating	July 2014 Rating	July 2015 Rating
10.4 PROFESSIONAL STANDARD – EMPLOYER/EMPLOYEE RELATIONS The personnel function has a process that provides management and the board with information on the impact of bargaining proposals, e.g., fiscal, staffing, management flexibility, student outcomes.	0	0	4
Collective Average Rating	**1.46**	**1.36**	**2.82**

Sources and Documentation

Board policies, administrative regulations, and board bylaws

Board agendas, packets and minutes

District-provided documents

Academic and work calendars

Administrator training on teacher evaluation principles and process sign-in sheet, November 17, 2014

Budget development and staffing documents

CASBO job-alike PowerPoint slides, January 29, 2015

Certificated employee handbook for nonmanagement staff

Certificated evaluation timelines memo, 2013-14 and 2014-15

Classified new employee checklist, undated

Collective bargaining agreements

District directory

District office correspondence

District office employee listings

District Transaction Pattern Detail Reports, March 10, 2015

HR annual department calendar

HR Department mission and vision statement

HR interview procedures and confidentiality statements

Memo from Alliance of Schools for Cooperative Insurance Programs (ASCIP) regarding ASCIP online training, July 23, 2013

New hire checklist, undated

New teacher and substitute teacher orientation sign-in sheets, November 14, 2014

Operator transaction pattern detail report, January 5 and March 10, 2015

Organizational charts

Reference checking forms

Review of 10 randomly selected recruitment files

Revised job descriptions

Sign-in sheets for employee trainings provided for the Special Education Department professional development day, March 13, 2015

Substitute Teacher Handbook

Vacancy notices and job postings

Personnel File Review

10 certificated nonmanagement files

10 classified nonmanagement files

10 management files

Other Sources

Review of the HR Department Web page on the district's website

Interviews with district staff, principals, bargaining unit officers and outside entities as appropriate

Pupil Achievement

1.1   Planning Process

Legal Standard

Categorical and compensatory program funds supplement and do not supplant services and materials to be provided by the LEA. (20 USC 6321)

Findings

1. District administration has trained all principals in the proper use of categorical funds.

2. The district is closely evaluating all requests for expenditures and is helping principals understand the appropriate use of funds as well as supporting them by providing alternatives for their funding needs.

3. Administration indicated that the district was not allowed to evaluate the work of the after school providers because the district/schools were to choose from a list provided by the California Department of Education (CDE), limiting the ability to oversee the extent to which these funds were used judiciously.

4. The district has formalized processes and expectations for principals pertaining to categorical programs to better monitor the activities in these programs. This level of accountability is much higher than in past reviews.

5. The district provides each school with budget allocations and monthly budget printouts for its categorical programs showing year to date expenditures, encumbrances, and balances. In addition, the business office provided each school with a budget development packet for the 2015-16 fiscal year in April 2015, which included site allocations, estimates of enrollment and staffing reports.

6. The district monitors monthly purchase order summary reports by school to ensure that the use of funds does not supplant services and materials to be provided by the LEA.

7. The district offered school site council parent/member training in categorical and compensatory programs.

8. The CDE regularly monitors the district office for the appropriate use of federal funds through annually submitted reports and on-site reviews. In state and federal compliance reviews, the district has not been cited for any noncompliance issues. The materials reviewed do not indicate supplanting of funds.

Recommendations for Recovery

1. The annual training of all principals in the proper use of categorical funds should continue. This training should help principals understand the parameters for proper expenditures. The district should support principals by providing alternatives for site funding needs and uses.

2. The district should continue the strict review of requests for expenditures to ensure that categorical and compensatory program funds supplement and do not supplant services and materials to be provided by the LEA.

3. The district should assist new principals with their understanding of the use of summary budget reports.

4. School site plans should continue to be monitored to ensure that categorical and compensatory program funds supplement and do not supplant services and materials to be provided by the LEA.

5. The district office should ensure that categorical and compensatory program budgets continue to be developed within its annual budget calendar.

Standard Partially Implemented

July 2013 Rating: 2

July 2014 Rating: 2

July 2015 Rating: 5

Implementation Scale:
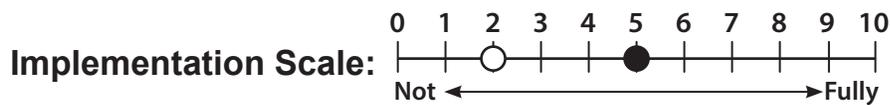
1.2   Planning Processes

Legal Standard

Each school has a school site council, comprised of teachers, parents, principal and students, that is actively engaged in school planning. (EC 52050-52075)

Findings

1. The board policies applicable to this standard were updated and approved at the August 2014 board meeting.

2. Not all schools had a school site council or a single plan for student achievement for the beginning of the 2014-15 school year. This was mostly because of changes in site leadership.

3. The school site councils approved all single plans for student achievement at some point during the first half of the school year, and they were approved by the district in January 2015.

4. Students were represented on all middle school and high school councils as required by Education Code Section 52852.

5. The ability of the various school site councils to perform their duties and responsibilities was inconsistent between schools. Based on a review of minutes of the school site council meetings and interviews, not all school site councils were actively engaged in all areas of responsibility during 2014-15.

6. The schools are inconsistent regarding parental attendance and the active participation of school site council members at all meetings. Several schools had difficulty gaining parental participation in productive and active ways, including those parents who had important roles on the school site council. This may be a result of how they understand their roles and commitment.

7. Several of those affected expressed concern that the procedures and requirements for the functions and leadership of the councils were not followed by the principals at all sites and that principals assumed control and managed the council's actions instead of the council leadership.

8. The district offered school site council parent/member training sessions in November 2014.

Recommendations for Recovery

1. The district should establish a districtwide timetable for creating school site councils at each site.

2. Each school should have an active school site council composed of teachers, parents, students (if applicable), and the site principal, all actively engaged in school planning.

3. The progress of these councils should be monitored by having schools turn in agendas and minutes from each meeting quarterly and paying closer attention to schools that have a history of inconsistency in their use of the councils.

4. Annual training should be implemented to ensure that school site council members and principals fully understand their roles and are equipped to do their jobs effectively as members.

5. The district should provide principals with support on issues regarding the composition of school site councils, lack of parental involvement and lagging engagement. This will allow the councils to focus on developing and implementing their school plans for student achievement.

Standard Partially Implemented

July 2013 Rating: 2

July 2014 Rating: 2

July 2015 Rating: 4

Implementation Scale:

| 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |

Not ← → Fully
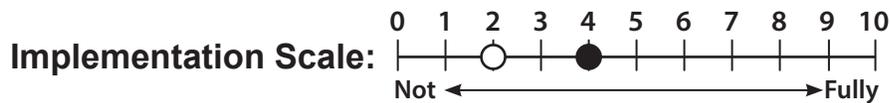
1.4   Planning Processes

Professional Standard

The LEA's policies, culture and practices reflect a commitment to implementing systemic reform, innovative leadership, and high expectations to improve student achievement and learning**.**

Findings

1. District policies speak expressly to this standard, although little progress has been made in addressing the findings from the second review.

2. Because of staff and leadership instability at the district office and many sites, little attention has been given to sustain district and site leadership, raise expectations, or transform the culture of district schools. A more focused approach was implemented only recently with the addition of district office leadership staff.

3. The central office introduced some new concepts focusing on the culture of change and practices reflecting a commitment to implement systemic reform, innovative leadership, and high expectations to improve student achievement. However, some principals continue to lack knowledge in systemic leadership and the skills to change their school's culture. These principals need more time and professional development in this area.

4. Many initiatives were introduced in 2014-15, suggesting the district is committed to systemic reform. However, so many were initiated simultaneously, such as Aeries gradebook, SBAC, Illuminate and the Common Core State Standards, that there was increased competition for principals' and teachers' time. This broad-based approach undermines true and effective systemic reform.

5. The district has no measurable standard or documentation to evaluate whether all school leadership has been trained in effective instructional strategies to improve student achievement.

6. Although efforts are beginning to occur, the district office has not consistently monitored school leadership for improving teaching or student achievement.

7. Schools continued to experience turnover in principal positions because of decisions by the central office to improve the leadership at the school site and/or because the site administrators chose to leave the district. Staff and leadership instability has hindered the ability of some schools to implement systemic reform. Principals at schools with consistent leadership have been more successful in changing the culture and improving the level of instruction.

8. While there is a growing commitment to systemic reform and high expectations for student achievement from both district and school leadership, the commitment varies among teachers in the classroom. High expectations for students are not consistent in all classrooms.

9. There is still a significant inconsistency between the district and schools about the district's direction. District office personnel believe they are making progress and setting actions and initiatives in motion for districtwide reform. However, the personnel at some sites are confused and perceive that they are asked to perform too many tasks, making it difficult to support systemic reform. School administrators believe it is difficult to accomplish their work effectively for this reason, and they cannot focus their efforts on improving instruction.

10. Although the district office staff state that principals were given the Education Services Division focus indicators 2014-2015, which is a rubric describing the standards they must meet, not all principals were aware of the specific elements of the rubric. District staff reported that all principals will be evaluated for the 2014-15 year, and each elementary principal has had at least one site visit from the chief academic officer, who will conduct the evaluations. However, many principals reported that they had not been evaluated in many years. As a result, the principals were still uncertain about this process and the chief academic officer's role in evaluating them.

11. The principals have been provided with a leadership coach through Pivot Learning Partners. At the time of FCMAT's visit, most principals reported they had at least one individual meeting with the coach and one small group cohort meeting with the coaches during a principals' meeting. Most principals reported a positive relationship with their coach, but a few reported that the coach has little to offer. It is too early to determine whether the Pivot coaches will help principals develop their leadership in ways that support improvements in instruction and implementing systemic reform, innovative leadership, and high expectations to improve student achievement.

12. The district is working to change its approach to professional development for principals by structuring the principals' meetings to focus more on implementing systemic reform, innovative leadership, and high expectations to improve student achievement.

13. The principals have varied perceptions of the central administration's investment in the school sites. Some reported that they had a lot of contact with central administrative leaders while others said no one has come to visit them and/or observe classes, and they feel isolated.

14. The schools' single plans for student achievement discuss planning and implementing systemic reform, innovative leadership, and high expectations to improve student achievement with stated measurable achievement goals for all students. Although some efforts are made to make progress in these areas, the evidence is inadequate to determine whether these efforts are being implemented regularly and consistently from school to school and classroom to classroom. It is also unclear whether the district is sufficiently focused on monitoring student achievement, adjusting instruction or holding staff accountable for student achievement. Teacher expectations for students are also not consistent across the district.

15. The district office has been more focused on instructional leadership during the latter part of 2014-15 with the appointment of a chief academic officer and chief of staff. The latter position is in charge of special education while the former one focuses on general education. Some improvements have occurred and leadership is more consistent in these areas of general and special education, and the schools' principals have noticed these changes.

16. However, central office support has been inconsistent in secondary (grades 7-12) leadership to effectively implement systemic reform, innovative leadership, and high expectations to improve student learning. While the district has had an executive director of secondary support, interviewees believe this individual paid insufficient attention to their programs. This appears to be changing with the recent modifications in district office leadership.

17. Because each principal is responsible for coordinating his or her own trainings, there is significant inconsistency across the district. Professional development time varies from school to school. Schools funded under the school improvement grant have abundant time for professional development, but most other schools do not have enough time.

Recommendations for Recovery

1. The instructional practices used by many staff members must be adjusted to effectively meet the demands of the Common Core State Standards. Newly adopted curriculum should be aligned to those standards, but in the interim, teachers need professional development on using their textbooks to meet the rigor and teach to the standards. This effort needs to be accelerated to improve student achievement.

2. The instructional practices used by most teachers should be less centered on teachers and more on students so that the latter have more and more frequent opportunities for higher-order thinking and construct knowledge to improve student achievement. (see further discussion in Standard 3.13.)

3. Current initiatives should be evaluated. The district should prioritize these and plan so that staff has a focus for the upcoming school year. This will allow principals to more effectively lead their schools in instructional improvement.

4. Principals should be provided with differentiated leadership training focusing on culture change and raising standards at their schools. They should be trained to model effective instructional strategies to improve student achievement, and the district office should monitor site leadership closely in this area.

5. Pivot coaches should be made aware of district initiatives, and their efforts should be fully integrated with the professional development offered at principals' meetings. The use of data to inform instruction should be integrated into the work with these coaches as well. Efforts should be focused on building the ability of principals and teachers to use data to guide their instruction.

6. The district should strategically plan and implement initiatives to eliminate fragmentation of principal and teacher time.

7. Principals should be regularly and rigorously evaluated, providing them with all the standards to which they will be held accountable. This evaluation should include determining whether training has been effective in providing instructional strategies to improve student achievement. The central office leadership assigned to evaluate principals should hold quarterly conferences with them to set and review metrics and progress and provide guidance and assistance.

8. The district should make a concerted effort to retain effective leaders and teachers at its schools. Because of declining enrollment, the district is forced to provide layoff notices to many of its newly hired teachers, losing many to other districts as well as the investment made in training them.

9. The district should provide principals and teachers with its expectations for improved student achievement including measurable achievement goals and metrics.

10. The district should continue its professional development efforts with the site administrators to support improvements in instruction, implementing systematic reform, innovative leadership and high expectations to improve student achievement.

11. The district office should provide a focus for the professional development training occurring at school sites. Changes to daily schedules should be evaluated, possibly providing time to consistently conduct professional development for teachers.

12. The district should have consistent and expert district office leadership for middle and secondary grades to implement systemic reform, innovative leadership, and high expectations to improve student achievement.

13. Principals should learn how to cultivate professional development opportunities for their staff that will support higher levels of student learning.

Standard Partially Implemented

July 2013 Rating: 2

July 2014 Rating: 1

July 2015 Rating: 2

Implementation Scale:

0 1 2 3 4 5 6 7 8 9 10

Not ← → Fully
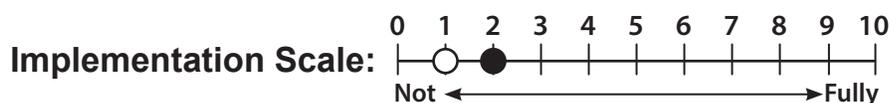
1.5   Planning Processes

Professional Standard

The LEA has fiscal policies and a fiscal resource allocation plan that are aligned with measurable student achievement outcomes and instructional goals including, but not limited to, the Essential Program Components. (Revised DAIT)

Findings

1. Board Policy 3000, Business and Non-Instructional Operations Concepts and Roles, adopted on August 4, 2014, speaks expressly to this standard. Even though the district subscribes to Gamut, the CSBA's online resource for board policies, and updated its policies and administrative regulations en masse in August 2014, it no longer has Board Policy 3100, Business and Non-Instructional Operations Budget. The district's previous BP 3100 spoke expressly to this standard.

2. The district does not have a fiscal resource allocation plan that is specifically aligned with measurable student achievement outcomes and instructional goals, including, but not limited to, the Essential Program Components.

3. The district is in the process of aligning the fiscal resource allocation plan to measurable student achievement outcomes and instructional goals through the Local Control and Accountability Plan (LCAP). Because of the changes in executive leadership during 2013-14, the 2014-15 year was reported as being a stabilizing year, and the district has been implementing various structures and processes. Among them are the district's processes for LCAP.

Recommendations for Recovery

1. The district should update its board policies and administrative regulations to include a policy specifically on the budget such as what is suggested in the Gamut CSBA templates labeled BP/AR 3100.

2. For 2015-16, the district should align the fiscal resource allocation plan to measurable student achievement outcomes and instructional goals. These goals and measurable outcomes should be reflected in the LCAP, local education agency (LEA) plan and single plans for student achievement.

Standard Partially Implemented

July 2013 Rating: 1

July 2014 Rating: 1

July 2015 Rating: 1

Implementation Scale:

| 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |

Not ← → Fully
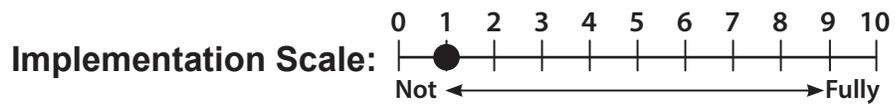
1.6   Planning Processes

Professional Standard

The LEA has policies to fully implement the State Board of Education-adopted Essential Program Components for Instructional Success. These include implementation of instructional materials, intervention programs, aligned assessments, appropriate use of pacing and instructional time, and alignment of categorical programs and instructional support.

Findings

1. The district has multiple board policies that speak expressly to this standard such as BP 6161.1 and 6161.11.

2. The implementation of instructional materials, intervention programs, aligned assessments, appropriate use of pacing and instructional time, and alignment of categorical programs and instructional support show slight improvements in some schools in 2014-2015. However, the standard is still inconsistently applied from school to school. Most of the progress seems to have been made after the hiring of the chief academic officer and is still in the early stages of coordination and implementation.

3. Although instructional materials are appropriate, they are not consistently used to support the Common Core State Standards throughout the district.

4. The district has the Imagine It curriculum for English language arts and is in the process of adopting a math curriculum. Few schools have made efforts to align thematic units with the Common Core State Standards.

5. The district uses the data analysis software Illuminate. The assessments in this software are aligned to the SBAC, but not entirely to instruction or instructional materials.

6. Interviewees discussed a pacing guide available to be used with the Imagine It curriculum; however, it was not a traditional guide with an adopted calendar to organize instruction. Consequently, there was much confusion about the timing of assessments and pacing of the instruction to align with them. School sites were also not clear on the purpose of the assessments and how to use the results (i.e., whether they were intended as practice for taking the SBAC or as formative assessments).

7. Principals were uncertain about the timing and usefulness of the periodic assessments, and there was an overall belief that there was little ability to use any of the information generated from the periodic assessments to inform instruction. The third periodic assessment was dropped after the implementation of the SBAC interim assessment.

8. Communication between the district office and schools as well as trainings on assessments was lacking and ineffective. According to district administration, principals did not know that the first periodic assessment was not required. The district administration had a plan for the assessments, but principals did not understand the plan. Consequently, implementation of the assessment training was inconsistent among sites.

9. There was little or no substantive alignment between categorical programs and instructional support or instructional materials and instruction.

10. Teachers did not have ongoing training and coaching on any pacing strategies or the effective use of instructional time. They also lacked effective training in using the data from assessments to drive classroom interventions and instruction.

11. Intervention programs are made available to students, and more consistency is evident throughout the district in 2014-2015.

12. More efforts have been made in 2014-15 to offer principals more training and access to data from the data system. For example, Illuminate produces a Peer Comparison Report for Key Data Sys - SBAC - CCSS Interim Formative Assessment Orange 2014-2015, which is available for grades three to 11 and used to encapsulate testing results as well as allow the user to make comparisons with prior assessments. Efforts were not focused on how to analyze data to inform instruction.

13. Staff use of instructional time varies from school to school and is inconsistent.

Recommendations for Recovery

1. Principals and teachers should receive training and support to align instruction to the Common Core State Standards.

2. Principals and teachers should be trained in using the pacing guide and effectively using instructional time. Following the training, principals should be taught to monitor and evaluate the teachers' use of pacing in the classroom to support effective teaching.

3. The district should provide principals and teachers with professional development in the Illuminate system and the reports it generates.

4. Teachers should receive intensive training in using data from assessments to adjust, monitor and individualize instruction consistent with the Common Core State Standards.

5. The district should improve and clarify communications with principals on the plan for and timing of assessments.

6. Teachers should be provided with periodic assessments aligned to the SBAC content and format that align with instructional materials.

7. The district should evaluate the results of using instructional support to ensure improved student achievement, make certain that the most effective staff members are in the instructional support positions, and ensure that funds used to employ the instructional staff are utilized effectively and efficiently.

Standard Partially Implemented

July 2013 Rating: 2

July 2014 Rating: 1

July 2015 Rating: 2

Implementation Scale:

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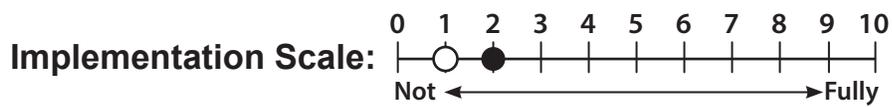
1.8   Planning Processes

Professional Standard

The LEA provides and supports the use of information systems and technology to manage student data, and provides professional development to site staff on effectively analyzing and applying data to improve student learning and achievement. (DAIT)

Findings

1. The IT Department and the office of the chief academic officer do not appear to work cohesively to support student learning. The IT Department is responsible for overseeing the district's student information system, Aeries, and it has not worked with the district's office of assessment to support principals' and teachers' ability to use data effectively to inform instruction. This interferes with the district's ability to successfully use data.

2. The district has begun using Illuminate to analyze data. Most principals interviewed knew how to access the Illuminate data, but had varying degrees of comfort and/ or knowledge regarding the system's various uses. Staff report that no substantive professional development was provided on analyzing the data generated in Illuminate reports. Principals and teachers have a limited ability to analyze data and use the analysis to improve instruction. There is no indication that schools regularly examine student data.

3. Interviews of principals found that they know the importance of using data, but some have a better understanding than others. The training sessions seemed to be a major factor in increasing that understanding; however, not all principals believed they were equipped to lead or support teachers in using data to inform instruction.

4. Some schools chose to have their principal receive training on Illuminate while others sent their program improvement facilitator. The facilitator positions will be eliminated for 2015-16, leaving some schools without a trained person to help implement this data analysis option.

5. The contract for Imagine Learning extends to May 2015 and the district with use of Imagine It!, an online software program for core curriculum at the district's elementary grades. It addresses reading and writing and has many curriculum links to science and social studies and assessment that informs instruction. The program has tools and support for differentiating instruction, which include materials for students who are approaching level, on level, above level and ELL. The contract included five paid days with a trainer: Two days for an implementation meeting with principals and site experts at each site, two for data training with principals and site experts at each site, and one professional development or additional support day. This training began December 2014.

6. Two periodic assessments were completed using Illuminate during this review period. The district had plans to complete a third assessment, but implementing the SBAC interim assessment caused it to eliminate one.

7. More efforts were made in 2014-15 to offer principals training and access to data from the Illuminate data system. The district provided FCMAT with its implementation schedule for this program, which shows additional trainings to be held during May-July 2015. Illuminate provides various reports such as the Peer Comparison Report for Key Data Sys - SBAC - ELA CCSS Interim Formative Assessment Orange 2014-2015, which is available for grades three to 11 and used to encapsulate testing results as well as allow the user to make comparisons with prior assessments. This is just one of the reports available and can be effective if principals and teachers use it.
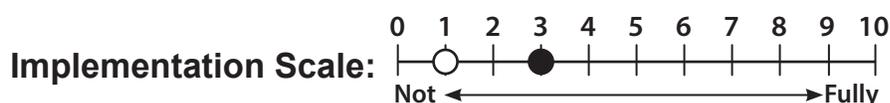
Recommendations for Recovery

1. The district should solidify and integrate the relationships between the IT Department and the office of assessment to provide training and support in using data to inform instruction.

2. The district should provide professional development for teachers to support their ability to work with student-level data to inform instructional and curricular decisions.

3. Principals should be provided with professional development to support the use of data to assist teachers with informing instructional and curricular decisions at the school sites.

4. Principals should be provided with intensive training in monitoring and evaluating teachers' use of assessments.

5. District administration should be precise in its expectations for principals and teachers concerning their analysis of data, use of data by principals for teacher evaluation and local staff development, and expectations for teachers in using data to inform and adjust instruction.

Standard Partially Implemented

July 2013 Rating: 3

July 2014 Rating: 1

July 2015 Rating: 3

Implementation Scale:

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     0  1  2  3  4  5  6  7  8  9  10
     |--O--|--●--|--|--|--|--|--|--|
     Not  ◄                  ► Fully
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1.9   Planning Processes

Professional Standard

The LEA holds teachers, site administrators, and LEA personnel accountable for student achievement through evaluations and professional development.

Findings

1. Little progress was made in this area since the 2014 review, and the level of accountability remains low throughout the district.

2. Principals had not been evaluated for 2014-15 at the time of this review. District staff indicated that all principals will be evaluated for the 2014-15 year; however, many principals reported that they had not been evaluated in many years. Based on this information, decisions about principals' contracts are made without the evaluations.

3. Teachers are evaluated to varying degrees of effectiveness and rigor. These evaluations are not consistently completed throughout the district, and most do not include any reference to student achievement.

4. With an executive director assigned exclusively to the school improvement grant, there is an additional advocate for schools under the school improvement grant than other schools.

5. Appendix A, Teacher Performance Evaluation and Assessment Form, to the Inglewood Teacher's Association contract does not have any criteria on holding teachers, site administrators, and LEA personnel accountable for student achievement through evaluations and professional development. The sections include: Adherence to curriculum/pupil progress, instructional techniques, control and learning environment and other related responsibilities.

6. The following findings from the second review remain relevant for the third review as follows:

    •   The district has a goal of "providing a system of shared accountability for student achievement with clear performance standards and consequences" (Board Policy 0200 (a), reviewed August 4, 2014).

    •   The district/union collective bargaining agreement covers teacher evaluation directly in Article XVI. The "purpose of the evaluation ... is to evaluate the bargaining unit member performance, provide assistance and remediation to employees whose performance is less than satisfactory, and continue to improve the quality of educational services provided by employees." Performance objectives shall relate to but will not necessarily be limited to "progress of students toward established standards of expected student achievement." Except for this language, the contract includes nothing specifically on teacher accountability for student achievement.
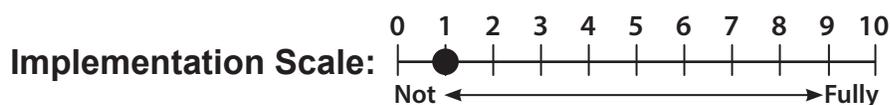
Recommendations for Recovery

1. A tone of accountability and expectations for all staff should be a priority.

2. A specific plan for effectively carrying out accountability for student achievement should be developed, implemented and monitored.

3. A clear timetable should be developed for district administration to meet with principals frequently, evaluating all principals annually and requiring them to be held accountable for the academic achievement of their students.

4. The teacher evaluation process should be structured to more clearly focus on student achievement and the teachers' approach in fostering achievement in their classrooms with the connection between teaching and learning more clearly defined.

5. Systems of support should be created and implemented so that principals have the capacity to increase the instructional levels of the teachers and student achievement through the evaluation process.

6. A system of support should be created and implemented to build teachers' capacity to provide high-quality instruction that will lead to increased student learning and achievement.

7. The district should continue to revise and incorporate the Inglewood Unified School District Education Services Division Focus Indicators 2014-2015 into the evaluation process.

8. The district should work with Inglewood Teachers Association to revise Appendices A, Teacher Performance Evaluation and Assessment Form and C, Final Report Summary Evaluation and Assessment of Certificated Personnel to include elements on accountability for student achievement.

Standard Partially Implemented

July 2013 Rating: 1

July 2014 Rating: 1

July 2015 Rating: 1

Implementation Scale:

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        0  1  2  3  4  5  6  7  8  9  10
        ├──●──┼──┼──┼──┼──┼──┼──┼──┼──┤
        Not ◄─────────────────► Fully
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2.1 Curriculum

Legal Standard

The LEA provides and fully implements SBE-adopted and standards-based (aligned for secondary) instructional textbooks and materials for all students, including intervention in reading/language arts and mathematics, and support for students failing to demonstrate proficiency in history, social studies, and science. (EC 60119, DAIT)

Findings

1. Not all students/classrooms observed used textbooks and materials and ancillary materials aligned with the Common Core State Standards. However, the district is in the process of adopting a mathematics curriculum for its elementary grades that is aligned to the standards. While there is not yet a state-approved list of adoptable materials for English-language arts, the district provided schools with a Common Core Crosswalk from McGraw Hill, the publishers of the district-adopted English language arts curriculum. The Common Core Crosswalk helps teachers use their current English language arts textbook to teach to the standards.

2. There is still a heavy reliance on workbook activities.

3. There is little indication of the use of district-adopted materials to differentiate instruction in most of the classrooms observed.

4. While the district reports that they have many tools available for intervention such as APEX for credit recovery, Mobi-Max, Lexia Reading and Imagine Learning, since the last review, little progress has been made regarding effective use of intervention services in reading/language arts and mathematics, and support for students failing to demonstrate proficiency in history, social studies, and science.

5. There is little to no evidence that schools can support students who are failing to demonstrate proficiency in history, social studies, and science.

6. There is a wide variation between schools and within schools regarding whether and how intervention and resources are being used. Principals and some program improvement facilitators provide the primary leadership on the kind of intervention offered to their students. Based on information gathered through FCMAT's interviews, few do well in this area, and a majority struggle to meet the needs of their students.

7. There is no clear district requirement that schools use a specific intervention resource.

8. Response to Intervention (RtI) is not used throughout the district. Visits to schools found that while some have a system for using intervention resources, other do not.

9. The principals have difficulty knowing how to assess and target intervention. During the past six months, training opportunities were offered to raise principals' awareness such as a presentation from the chief academic officer at the March 25, 2015 principals' meeting on creating an effective intervention program.

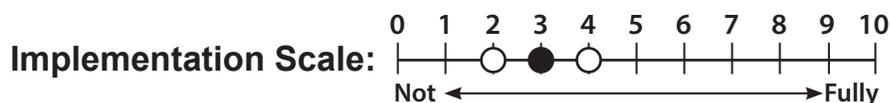## Recommendations for Recovery

1. The district should work with principals and teachers on using instructional materials that provide students with challenging activities, consistent with the implementation of the Common Core State Standards.

2. The district should work with principals and teachers to transition from workbooks and worksheets to more student-centered instructional materials that are better aligned with the Common Core State Standards.

3. The district leadership should establish a specific districtwide intervention plan. Administrators and teachers should receive training and resources to effectively implement the interventions at their schools.

4. The district should examine the value and quality of the implementation plan related to the use of intervention materials by reviewing data on the progress of underperforming students. This review should ensure that the materials provide these students with high levels of assistance.

Standard Partially Implemented

July 2013 Rating: 4

July 2014 Rating: 2

July 2015 Rating: 3

Implementation Scale:

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     0   1   2   3   4   5   6   7   8   9   10
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       Not ←                    → Fully
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2.3   Curriculum

Professional Standard

The LEA has planned, adopted and implemented an academic program based on California content standards, frameworks, and SBE-adopted/aligned materials, and articulated it to curriculum, instruction, and assessments in the LEA plan. (DAIT)

Findings

1. Efforts were made in 2014-15 to offer principals and teachers training and access to data from the data system. For example, the Peer Comparison Report for Key Data Sys – SBAC – ELA CCSS Interim Formative Assessment Orange 2014 – 15 has been offered to elementary schools. However teachers still need to be trained to use this data to improve planning, use of materials and instructional methodologies effectively employing results of the data.

2. The district has not yet developed a complete academic program that is aligned fully to the Common Core State Standards. LACOE provided a professional development session on standards for the entire district, and some schools initiated their own training during the last review period. However, the high schools lost 15 minutes per day that had been previously banked and used for professional development. Principals report this change greatly reduced their ability to train their staffs.

3. Classroom observations indicate that teachers usually use district-adopted materials to instruct students regardless of whether this practice supports the implementation of the Common Core State Standards.

4. Principals and district staff reported that teachers still need assistance in using effective instructional strategies to deliver the curriculum.

5. Interviewees reported that some principals had increased the number of classroom walk-throughs in the 2014-15 school year.

6. The district had historically used a scripted format in curriculum and instruction, and teachers are finding it difficult to transition to teaching the rigor of the Common Core State Standards.

7. Because of the lack of leadership over the secondary grades, implementation of this standard reflects a separation between elementary and secondary grades. Increased efforts in the secondary grades would bring this back into balance.

Recommendations for Recovery

1. The district should increase efforts at the site and grade-specific levels to provide focused professional development designed to improve instructional delivery by teachers with ongoing follow-up by site principals and teacher leaders at each site.

2. All principals should be provided with specific criteria to assist them with their classroom observations to ensure that instructional materials are used to support the Common Core State Standards and enable students to achieve at high levels.

3. The district should increase its efforts to implement this standard in secondary grade classrooms.

Standard Partially Implemented

July 2013 Rating: 4

July 2014 Rating: 2

July 2015 Rating: 3

Implementation Scale:

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      0  1  2  3  4  5  6  7  8  9  10
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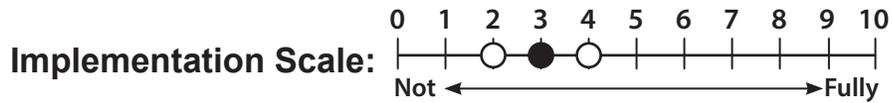
2.4   Curriculum

Professional Standard

The LEA has developed and implemented common assessments to assess strengths and weaknesses of the instructional program to guide curriculum development.

Findings

1. The district administered the SBAC interim assessment.

2. Some progress is being made since the district has obtained the Illuminate data analysis system and its potential for use in periodic assessments.

3. The district provided professional development to most principals and program improvement facilitators on how to access information from Illuminate, but no active district efforts are being made to take the next step. Principals and teachers reported that they could not use the information from the reports. The strengths and weaknesses of the instructional program have not been assessed.

4. As of the dates of fieldwork, the district has not provided professional development on using data to the assess strengths and weaknesses of the instructional program to inform instruction.

Recommendations for Recovery

1. Teachers and principals should be trained to use the assessments to gauge the strengths and weaknesses of the instructional program. Once trained, they should work together to analyze the data to inform instruction.

2. The training should be specific and geared to individual principal and teacher needs at the elementary/middle school level versus high school level.

3. The district is in the process of adopting a math curriculum and needs to ensure that the adopted curriculum is aligned with the Common Core State Standards.

4. The district still needs a regular system of periodic assessments that align to the SBAC and it still needs a plan to use periodic assessments to inform instruction.

Standard Partially Implemented

July 2013 Rating: 3

July 2014 Rating: 1

July 2015 Rating: 2

Implementation Scale:
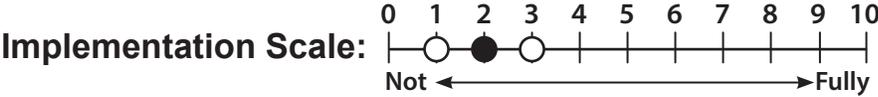
2.5   Curriculum

Professional Standard

The LEA has adopted a plan for integrating technology into curriculum and instruction at all grade levels to help students meet or exceed state standards and local goals.

Findings

1. There is no evidence of any progress in implementing the technology plan written in 2012-13, and no changes have been made to the plan since its creation on May 30, 2013. District administration reported that in December 2013, a CDE representative stated that the plan was too broad and should be reduced to a simpler, more achievable version. The state did not offer the district any support after that visit.

2. IT has focused on planning an IT infrastructure to support current and future district needs with an emphasis on preparing for the immediate need to support SBAC testing. The focus has not been on instructional technology or integrating technology into curriculum and instruction at all grade levels. The district leadership acknowledges that the technology plan should be modified to include the implementation of a solid infrastructure to support technology use. Without the proper infrastructure, the implementation of any plan will not be supported.

3. No one in academics is responsible for authoring the portion of the plan detailing the use of instructional technology and integrating technology into curriculum and instruction.

4. The district does not have the internal capacity to design an academic plan to integrate technology into the classrooms and for implementing such a technology plan.

5. During FCMAT's classroom observations, the teachers did not effectively integrate technology into the curriculum and instruction at all grade levels and classrooms except for the basic use of overhead projecting. Schools received carts with Chromebooks, but classroom observations did not include an example of their use. Interviews with principals found that the Chromebooks have been used only for SBAC testing preparation.

6. Under the current district leadership, the district has begun a "training the trainers" model at each school on using the Aeries grade book; using Illuminate to create assessments (five schools were represented); Illuminate Education TOT training; online benchmark training; and accessing the digital library for state testing.

7. Principals and teachers have not been trained in integrating technology into curriculum and instruction at all grade levels.
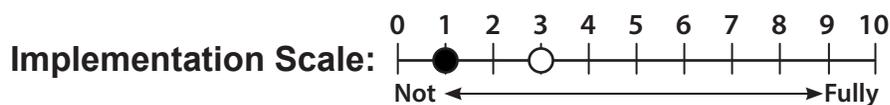
Recommendations for Recovery

1. The district should update the technology plan to include implementing a solid infrastructure to support future needs and a plan for integrating technology into curriculum and instruction at all grade levels.

2. The district should fully assess whether it has internal capacity for designing a plan to integrate technology into the classrooms and for implementing such an instructional technology plan.

3. The district should ensure it has a point person for integrating technology into curriculum and instruction. To meet this need, it may be critical to create an instructional technology position similar to a coordinator that would function as the liaison between IT and instructional services, providing continuous professional development to staff as well as working on the integration of technology in the classrooms.

4. The district should ensure it has a professional development plan that includes ongoing support for teacher technology use in the classrooms.

Standard Partially Implemented

July 2013 Rating: 3

July 2014 Rating: 1

July 2015 Rating: 1

Implementation Scale:

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      0  1  2  3  4  5  6  7  8  9  10
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3.1   Instructional Strategies

Legal Standard

The LEA provides equal access to educational opportunities to all students regardless of race, gender, socioeconomic standing, and other factors. The LEA's policies, practices, and staff demonstrate a commitment to equally serving the needs and interests of all students, parents, and family members. (EC 51007)

Findings

1. District policy and district staff indicate that all students are provided with equal access to educational opportunities regardless of race, gender, socioeconomic standing, and other factors.

2. Board policies demonstrate a commitment to equally serving the needs and interests of all students, parents, and family members.

3. The staff maintain that they strive to consistently demonstrate the commitment to equally serving the needs and interests of all students, parents and family members at all schools.

4. Based on FCMAT's school site visits, there are increased efforts to make all schools, practices and staff more open and welcoming to Latino/Hispanic parents in 2014-15.

5. Some educational opportunities remain outside of the primary instructional time in many instances and are relegated to special day classes. There were no observations of practices to instructionally serve all English language learners and special education students and interests in regular education classrooms. There were some observations of limited interventions, but they are mostly outside the regular classroom.

Recommendations for Recovery

1. The district should continue its efforts to ensure that front-office personnel create a welcoming environment for all students and parents.

2. The district should take steps to ensure all staff members are trained and aware of expectations of providing equal access to educational opportunities to all students regardless of race, gender, socioeconomic standing, and other factors.

3. The central office should monitor practices at each school to ensure that a commitment is made and implemented to equally serve the needs and interests of all students, parents, and family members.

4. Teachers should receive professional development to ensure they provide productive English language development time, including using Specially Designed Academic Instruction in English strategies.
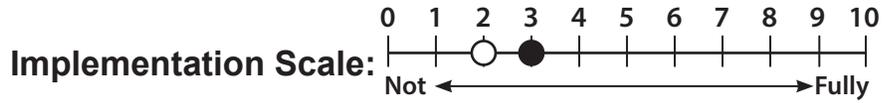
5. All staff and practices should be monitored and evaluated regularly to ensure that this commitment is made and implemented.

Standard Partially Implemented

July 2013 Rating: 3

July 2014 Rating: 2

July 2015 Rating: 3

Implementation Scale:

0 1 2 3 4 5 6 7 8 9 10

Not ← → Fully

3.6   Instructional Strategies

Legal Standard

The LEA provides students with the necessary courses to meet the high school graduation requirements. (EC 51225.3) The LEA provides access and support for all students to complete UC and CSU required courses (A-G requirement).

Findings

1. All courses are made available so students can meet graduation requirements as well as A-G courses for acceptance to a 4-year university.

2. All students have access to the courses necessary to meet the high school graduation requirements.

3. Although the district provides the courses, access, and support to meet the high school graduation requirements and for all students to complete UC- and CSU-required courses, it does not provide an evaluation that ensures the courses are sufficiently rigorous to adequately prepare students for higher education.

4. All students have access to core subjects via the Apex Online Courses (UC approved), and there are teacher facilitators for each core subject area to facilitate credit recovery.

5. The district offers independent study options and summer school for core courses.

Recommendation for Recovery

1. The central office and principals of secondary schools should make efforts to upgrade the rigor and instruction in UC- and CSU-required courses (A-G requirement) to adequately prepare students for higher education.

2. The district should submit revised course descriptions for UC approval.

Standard Fully Implemented

July 2013 Rating: 5

July 2014 Rating: 7

July 2015 Rating: 9

Implementation Scale:
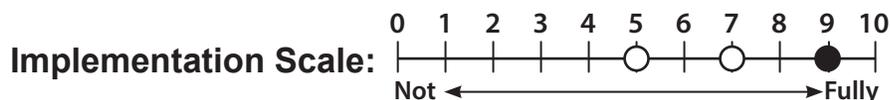
3.7 Instructional Strategies

Legal Standard

The LEA provides an alternative means for students to complete the prescribed course of study required for high school graduation. (EC 51225.3)

Findings

1. Students may recover credits or improve D grades by completing the UC-approved coursework through the APEX online program (UC approved).

2. The district provides an alternative means for students to complete the prescribed course of study required for high school graduation at each of its high schools, which includes the following:

   • Referral to the Inglewood Career Technical Education, Adult Education, Alternative Education School (ICAAS) for inclusion in the GED high school diploma program.
   • An outreach independent study program through the district's continuation high school.
   • Referral to the Southern California Regional Occupation Center.
   • Participation in the El Camino concurrent enrollment program.
   • Participation in summer school to acquire necessary credits.

3. Opportunities are available for high school students to make up missed time/attendance, with two to four Saturday school sessions per month.

Recommendations for Recovery

1. The district should determine whether the continuation program at ICAAS should be modified for the 2015-16 school year and made available to students who are not seniors.

2. The district should consider offering the continuation program to nearby districts' students as a way of increasing enrollments.

Standard Fully Implemented

July 2013 Rating: 5

July 2014 Rating: 7

July 2015 Rating: 8

Implementation Scale:

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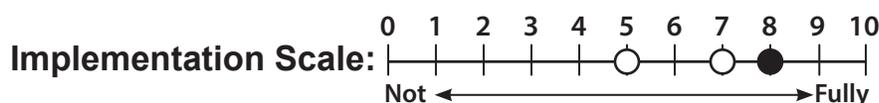
3.10   Instructional Strategies

Legal Standard

The LEA has adopted systematic procedures for identification, screening, referral, assessment, planning, implementation, review, and triennial assessment of students with special needs. (EC 56301)

Findings

1. While policies have been adopted for identifying, screening, assessing, planning, implementing, reviewing, and performing triennial assessments of special-needs students, there is minimal evidence that these policies have been consistently implemented since the last review.

2. Some progress is evident even though there was regression in this standard in fall 2014. The district has taken steps to address implementation of the standard since the chief of staff assumed responsibilities for special education in the second half of the current school year.

3. An updated special education policy manual was approved at the district's March 18, 2015 board meeting and includes guidelines for each eligibility criteria, allowing special education and related staff to better understand federal regulation and establish an appropriate offer of a free appropriate public education for the student being assessed. These policies and procedures will help ensure that special education processes are conducted according to federal and state laws. The district plans to provide staff with appropriate ongoing training to ensure compliance. At the time of FCMAT's fieldwork, training modules were being developed.

4. Processes to evaluate the identification rates per school site and ensure compliance with district procedures are in progress.

5. School psychologists and other designated instructional services (DIS) providers have received training in emotional disturbance and general eligibility criteria.

6. District administrators reported that training was conducted on speech and language impairment (SLI) and identification at the preschool level. This involved the LACOE speech language pathologist (SLP) lead staff to address prereferral processes, identification rates and caseload issues. Procedures were verified for SLP-only referrals. Copies of assessment plans for DIS only SLP are now being provided to the district program specialist.

7. District administration also reported that bimonthly meetings with LACOE SLPs are being reinitiated and have occurred. SELPA/LACOE monthly meetings with SLPs are addressing compliance and eligibility issues. SELPA SLP guidelines have been established to support best practices in the district.

8. In 2014, because of inadequate staffing, the Special Education Department lacked monitoring systems to ensure that identification procedures were successfully implemented. Little training was provided on identifying and referring special-needs students last year, and as a result, significant numbers of underachieving students are referred to special education with no evidence that they belong there.

## Recommendations for Recovery

1. The district should complete development of a districtwide screening and identification process.

2. The district should address the need for training/professional development regarding staff identification and referral of special-needs students.

3. The Special Education Department should complete its plan to provide ongoing training to all district personnel involved with special needs students on the policies and procedures contained its policy manual.

4. Bimonthly meetings with LACOE SLP should continue.

5. Recommendations from the prior review that remain relevant are as follows:

   - The Special Education Department should monitor monthly student identification rates to ensure that new procedures are being implemented.

   - School sites that tend to over-identify students for special education should be closely monitored for compliance with district procedures. Principals should be included and held accountable for the monitoring of this information.

   - The special education administration should track referrals monthly and compare them to students eligible for special education to determine if referrals for special education assessment are valid. Further training should be provided if the ratio of referrals increases beyond the district average.

   - Training and professional development should continue to be provided so they understand how to identify and refer students to student study teams.

   - Training and professional development should be provided to ensure that special education and general education teachers know how to meet the needs of autistic and other special-needs students.

   - The district should continue to provide training to staff to better utilize the Special Education Information System (SEIS).

   - The district should determine benchmarks for student achievement based on the percentage of proficiency targets for special education students in math and English/language arts.

Standard Partially Implemented

July 2013 Rating: 2

July 2014 Rating: 1

July 2015 Rating: 3

Implementation Scale:

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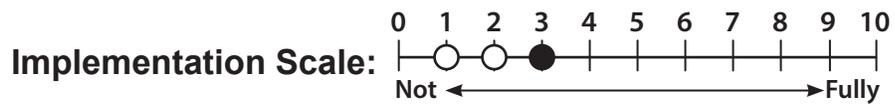
3.12   Instructional Strategies

Legal Standard

Programs for special education students meet the least restrictive environment provision of the law and the quality criteria and goals set forth by the California Department of Education and the Individuals with Disabilities Education Act. (EC 56000, EC 56040.1, 20 USC Sec. 1400 et. seq.)

Findings

1. Little progress has been made in this area, which requires that programs for special education students meet the least restrictive environment provision of the law and the quality criteria and goals established by the California Department of Education and the Individuals with Disabilities Education Act.

2. See also related findings in Standard 3.10.

3. Because the district has a history and culture of lack of accountability, it may have paid insufficient attention to continued compliance with all newly adopted policies and procedures in the prior and current review periods.

4. Since the last review, the district had just recently adopted new review procedures at its March 18, 2015 board meeting. Based on the limited time that these procedures have been in effect, there would be little time to address them or schedules of internal monitoring to ensure compliance except for the day-to-day work of district administrators.

5. Since the last review, the district has included a special education administrator - compliance in its organizational chart. The district reports that the position was filled in October 2014, and that job duties will include quality assurance for newly implemented policies and procedures.

Recommendations for Recovery

1. See related recommendations in Standard 3.10.

2. The district's new special education leadership should be aggressive in its efforts to ensure all schools and programs for special education students meet the least restrictive environment provision of the law and the quality criteria and goals established by the California Department of Education and the Individuals with Disabilities Education Act in 2015-16.

3. The district should pay particular attention to ensure that the district/staff follow all newly implemented policies and procedures.

4. Many of the same recommendations from the prior review continue to be relevant for this review period. The district must take steps to ensure that each classroom adheres to special education policies and requirements.

- Unannounced audits of classrooms and IEPs should be completed and documented.

- A plan should be developed to increase the principals' skills and knowledge so they can assist and evaluate assigned special education teachers.

- New review procedures/programs or schedules of internal monitoring should be implemented to ensure compliance.

- School sites must be consistently monitored and supported.

- The district office administration should be more diligent with IEPs, placement of students, monitoring and assisting the classrooms.

Standard Partially Implemented

July 2013 Rating: 6

July 2014 Rating: 2

July 2015 Rating: 2

Implementation Scale:

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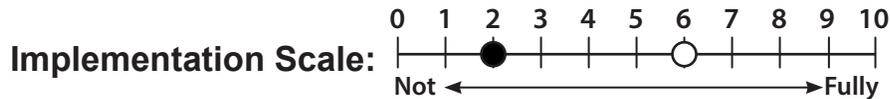
3.13   Instructional Strategies

Professional Standard

Students are engaged in learning, and they are able to demonstrate and apply their knowledge and skills.

Findings

1. The district's leadership has made little progress in addressing the findings from the second review, and some schools have not shown much improvement in meeting this standard.

2. There is still a lot of teacher-directed instruction with the use of worksheets. Students are engaged in classwork to varying degrees across the district. The level of engagement and the students' ability to perform assigned tasks vary widely from classroom to classroom.

3. The instructional strategies and techniques used in the observed classrooms of the middle school grades are not the most effective for students of that age range and grade levels. There were few observable and consistent practices of students working together, a lack of attention to problem solving and analysis/synthesis and application. The instructional methodology largely focused on teacher-directed instruction, eliciting simple one-word responses from students, few indications of probing individual students for more complex and thoughtful answers or explanations of how answers were determined and little higher-order thinking skill development. Little emphasis was placed on open-ended questioning techniques used by teachers.

4. Despite evidence of participation or "on-task" behavior in most elementary classrooms, teachers and not students did the work that focused on thinking, causing the most engaged classrooms to be teacher-centered.

5. Pockets of involvement and effective instruction were observed in some classrooms throughout the district. This has the potential for students to demonstrate and apply their knowledge.

6. Even in classrooms with a high level of engagement, not all students were equally involved in the instruction. For example, in one classroom, the intellectual work was not equally distributed across a small group. In one group, some students glued and traced from the whiteboard, but most of the instruction was still teacher-directed, with the use of worksheets. The intellectual work was still being performed by the teacher.

7. Leadership for this standard primarily rests with the efforts of individual principals. For example, one principal is focusing his teachers on problem-solving instructional skills and using videos from the Association for Supervision and Curriculum Development, which provide models for lesson design to help teachers visualize how to actively engage students in learning. Teachers can then demonstrate and apply their knowledge and skills.

8. In some schools, experienced principals appear to have increased influence on classroom practices that result in higher levels of student engagement.
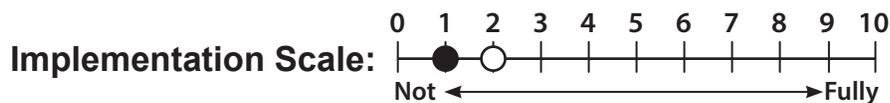
Recommendations for Recovery

1. The district should provide instructional training to teachers so they can improve and vary their use of instructional strategies to increase student engagement and their ability to apply knowledge and skills to academic tasks as required by the Common Core State Standards and assessments.

2. The district office must provide much more consistent and effective instructional leadership for the middle and secondary grades. The program and instruction are the weakest at this level and have shown the least improvements in the past three years.

3. Teachers and principals need site specific training to fully understand the implications and demands of the Common Core State Standards requirements and to take specific steps to implement new learning strategies in all classrooms.

4. District and site leaders should re-evaluate practices to increase the accountability of administrative staff members so that all teachers are held to higher standards in support of quality, consistent instruction for students in keeping with the expectations of the Common Core State Standards.

5. Principals should provide more instructional leadership at some schools to influence the level of engagement in learning so students can demonstrate and apply their knowledge and skills.

Standard Partially Implemented

July 2013 Rating: 2

July 2014 Rating: 1

July 2015 Rating: 1

Implementation Scale:

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3.15   Instructional Strategies

Professional Standard

The LEA optimizes opportunities for all students, including underperforming students, students with disabilities, and English language learners, to access appropriate instruction and standards-based curriculum. (DAIT).

Findings

1. Before the appointment of the chief of staff, little progress occurred on this standard. After the appointment, many steps were implemented to initiate improvements. Staff were hired, the policy handbook was rewritten, monitoring was instituted, noncompliance matters were addressed, the evaluation process reviewed, professional development reinstituted, and the working relationship with the chief academic officer to integrate special education and regular education programs was improved.

2. However, even with these improvements, there was little evidence that the LEA optimizes opportunities for all students, including underperforming students, disabled students, and English language learners, to access appropriate instruction and standards-based curriculum.

3. Teachers are provided with class lists indicating which students are identified as disabled or English language learners.

4. Because of the state mandate to teach the Common Core State Standards and the lack of direction to staff on how to accomplish this, it is unclear whether underperforming students, disabled students, and English language learners are placed in classes where instruction is aligned to the standards.

5. Principals are not adequately trained to support English language learners. Many at the elementary schools indicated that they either wanted to or recently created a schoolwide system for appropriate instruction for English language learners in homogeneously grouped classrooms.

6. In many schools, teachers are not adequately trained to support the needs of their English language learner students. The district has not provided training for teachers in SDAIE, the sheltered instruction observation protocol, and other strategies to help English language learners access core curriculum during this review period. The district did provide eight days of Guided Language Acquisition Design training to three of its schools during the 2014-15 fiscal year.

7. The district developed a document titled Plan to Address the English Language Learner Program. While it is undated, it appears to have been initiated within the last two years, and some progress was made regarding some of the strategies and milestones from the plan.

8. The district administration reports that textbooks once used for standards-based instruction should be utilized as a tool rather than as the curriculum. However, teachers vary greatly in how they use the textbooks and how they plan instruction to meet the requirements of the Common Core State Standards.

9. Student study teams are used inconsistently to identify struggling students and develop an intervention plan.

10. No districtwide RtI model has been implemented. Instead, the district is moving toward the RtI/multitiered system of support (MTSS) -model for intervention development. Positive behavior support programs are not universally implemented.

11. Teachers regularly attend IEP meetings so that they are apprised of individual students' learning needs and are made aware of the needed accommodations and modifications.

12. Some principals are more confident than others in their ability to provide the appropriate accommodations and modifications for disabled students. The schools sites have a lack of urgency on IEPs and understanding of how to use them to shape instruction. Additionally, some principals are finding it difficult to balance their responsibilities to serve special education students and attend IEP meetings since they lack sufficient school site administrative support.

13. During FCMAT's classroom observations, staff indicated that some special day class (SDC) settings for students are poorly staffed and include too many students to effectively provide an instructional program designed to meet students' IEP goals.

Recommendations for Recovery

1. District staff and site principals should review the placement of disabled students and English language learners at school sites (and individual class placement) to ensure that optimal instructional models can be developed at each school.

2. The district should increase principal and teacher accountability for implementing the accommodations required for disabled students, English language learners and other underperforming students.

3. Principals should develop a schoolwide schedule identifying when English language learners, intervention classes, and the mainstreaming of disabled students occur.

4. The district should provide professional development on SDAIE and other strategies to ensure access to the curriculum for all English language learners.

5. Principals should regularly observe classrooms to ensure that SDAIE and other strategies are used to help English language learners access the core curriculum.

6. The district should ensure that all schools have instructional assistance for English language learners and intervention programs. The district should consider having an out-of-the classroom staff member help with intervention programs.

7. The district should consider implementation of its previously developed Plan to Address the English Language Learner Program.

8. The district should immediately develop and implement a districtwide RtI program.

9. District staff should ensure that principals clearly understand expectations and measures of accountability for implementation of RtI and opportunities for English language learners.

10. Principals should be trained and held accountable for the special-needs students attending their schools.

Standard Partially Implemented

July 2013 Rating: 4

July 2014 Rating: 2

July 2015 Rating: 2

Implementation Scale:

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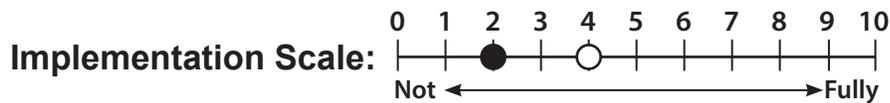
3.16   Instructional Strategies

Professional Standard

The LEA makes ongoing use of a variety of assessment systems to appropriately place students at grade level, and in intervention and other special support programs. (DAIT)

Findings

1. The district General Education and Special Education departments did not consistently log or track students referred for special education assessment from the site levels. SST systems were lacking, with no real consistency or monitoring. Special education assessment referrals were determined through parent complaints, due process and/or school records (i.e. wait lists). Consequently, the district still has an overrepresentation of some students and underrepresentation of others in special education and SDC.

2. District leadership indicates that the district is moving toward the RtI/MTSS model for intervention development and systems change and needed data tracking tools to support at-risk student identification and prereferral monitoring. The RtI/MTSS system will integrate with the SEIS data management system to ensure that students referred for special education assessment are tracked and monitored.

3. The district is addressing special education referrals that had not yet been resolved. Special education assessment consultants and staff at the SELPA Success Learning Center-Assessment Center are supporting staff vacancies and overdue assessments. Psychologists, counselors and other key administrators haven been trained in the search-and-serve process and legal requirements.

4. The chief of staff and the director of assessment and research have been initiating staff training and are monitoring the implementation of the RtI/MTSS system.

5. District staff determined that a multiyear implementation plan was needed and stated that the following plan was established:

    *   2014-15 Year 1: SELPA consultants train all SST team members with SST online and prereferral systems, RtI/Positive Behavioral Interventions and Supports (PBIS). Require principals to manage SST processes at their school sites. Special education staff are adjunct members but are not SST chairs therefore the SST is not a function of special education.

    *   2015-16 Year 2: Require all district staff to utilize the data system for all special education referrals, adopt universal screening tools for pre-referral system development (i.e., identification of at-risk pupils), build on Tier I (differentiation of core instruction) and build Tier II programs. Build special education and general education program options based on data and pupil achievement needs.

- 2016-17 Year 3: Refine referral practices and review outcome data for Tier I, Tier II (improve Tier III district programs) and consider returning programs from nonpublic schools and LACOE.

- No documentation was provided that supports attainment of the 2014-15 goals.

6. The district has the ability to make assessments aligned with the SBAC assessments for class use and intervention tools. They are used differently and to varying degrees across the district.

7. Policies on using data to make appropriate grade-level placements or placement in intervention and other special support programs are too general to give principals and teachers adequate direction.

Recommendations for Recovery

1. The district should fully develop and implement the planned RtI/MTSS model for intervention and integrate this with the SEIS data management system.

2. Professional development should be provided to principals to ensure they are aware of the capacity of district assessment systems and know when and how they should be used.

3. Teachers should receive professional development to ensure they are aware of the assessment systems and know when and how they should be used.

4. Policies should be developed that identify the specific assessment systems that should be used to support placement at grade level, and in intervention and other special support programs.

5. The district should implement the recommendations stated in the chief-of-staff-developed document Systems Change-Pre Referral/Intervention Planning Changes in Pre-Referral Processes.

Standard Partially Implemented

July 2013 Rating: 2

July 2014 Rating: 1

July 2015 Rating: 1

Implementation Scale:

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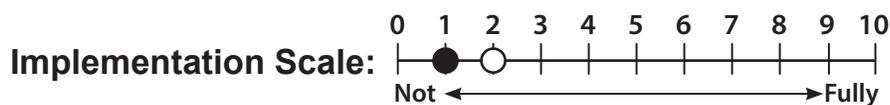
3.17   Instructional Strategies

Professional Standard

Programs for English language learners comply with state and federal regulations and meet the quality criteria set forth by the California Department of Education.

Findings

1. At the time of the review, no one was hired to take responsibility for directly overseeing the English language learner programs at the district level. These responsibilities remained with the chief academic officer. As a result, the programs did not have someone dedicated specifically to their oversight and implementation.

2. The district developed a document titled Plan to Address the English Language Learner Program. While the document is undated, it appears to have been initiated within the last two years, and some progress was made regarding some of the strategies and milestones from the plan.

3. The district's focus appears to be on moving from implementing the district-adopted English language development program, Imagine It, to aligning with the Common Core State Standards. There was no clear direction on how meeting the needs of English language learners fit into this alignment process.

4. Classroom observations at school sites found a great deal of variation in the English language development delivery model. In many schools, there was no evidence of teachers using strategies that support the needs of English language learners.

5. At some schools, a daily formal English language development dedicated teaching time is provided, and the state English language development requirement occurs schoolwide, with students grouped by California English Language Development Test level for instruction using district-adopted materials.

6. In some schools, teachers attempt to provide English language development instruction to all English language learners in their classrooms regardless of California English Language Development Test level. In one school where the English language development population is small, the reading specialist works with individual and small groups of students so they can participate in a workshop.

7. The district has also recently created a reclassified student monitoring record to provide for review and monitoring of individual student's needs after they have exited the English language learners program.

8. It was unclear whether the district has an active program that complies with all state and federal regulations.

9. Teachers do not regularly analyze benchmark data to focus on the progress of English language learners, making adjustments to instructional strategies or placement in intervention programs as needed. Only one principal mentioned using the California English Language Development Test data for reclassification purposes.

10. In some schools, the program improvement facilitator provided a great deal of support to English language learners.

Recommendations for Recovery

1. The district should consider implementation of its previously developed Plan to Address the English Language Learner Program.

2. District staff and site principals should increase their focus to ensure that the language development and academic needs of English language learners are being addressed.

3. There is a need across the district to clarify the expectations for teaching English language development to English language learners. More emphasis should be placed on becoming proficient in using language acquisition strategies that provide students with opportunities to speak frequently using academic language at the level indicated by the California English Language Development Test assessment. English language development experiences should provide rigorous lessons for students, as well as promote language acquisition.

4. The systematic monitoring of English language learners and reclassified students should be prioritized to ensure they continue to make academic progress.

5. Site principals and teachers should be held accountable for complying with state and federal regulations on instructional support for English language learners.

Standard Partially Implemented

July 2013 Rating: 2

July 2014 Rating: 2

July 2015 Rating   2

Implementation Scale:

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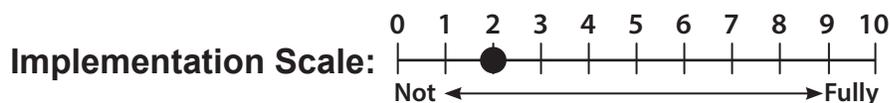
3.18   Instructional Strategies

Professional Standard

The LEA employs specialists for improving student learning, including content experts and specialists with skills to assist students with specific instructional needs.

Findings

1. For the 2014-15 academic year, some schools still had program improvement facilitators. Their use of time in the past had varied by school. However, according to interviews, most principals made a concentrated effort to use program improvement facilitators as the position had been intended and less on administrative matters. During the current review period, program improvement facilitators provided services to students and staff as the positions are intended. Some were directly supporting teaching or assisting students with specific instructional needs. They also were responsible for coordinating testing at their schools.

2. Some principals interviewed expressed satisfaction with the way their instructional coaches work with teachers especially in the use of data. They also expressed significant concerns regarding the cutbacks of those positions.

3. The district took official action in its March 9, 2015, Resolution No. 33/2014-2015 to discontinue particular kinds of service. Some of the positions were:

   • Eliminate program improvement facilitator services 14.00 FTE

   • Eliminate Read 180 Teaching services 3.80 FTE

   • Eliminate instructional coach – ELA 2.00 FTE

   • Eliminate instructional coach – math 2.00 FTE

   • Eliminate instructional coach – professional development 1.00 FTE

   • Eliminate instructional coach – literacy 1.00 FTE

4. With the action taken above, it is unclear what district leadership plans to do in the coming school year to provide specialists for improving student learning, including content experts and specialists with skills to assist students with specific instructional needs.

Recommendations for Recovery

1. The district leadership and principals should work collaboratively to determine the best strategy to provide specialists for improving student learning, including content experts and specialists with skills to assist students with specific instructional needs.

Standard Partially Implemented
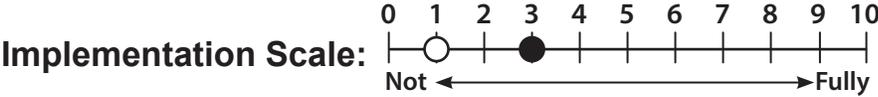
July 2013 Rating: 3

July 2014 Rating: 1

July 2015 Rating: 3

Implementation Scale:

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3.22   Instructional Strategies

Professional Standard

The LEA offers a multiyear, comprehensive high school program of integrated academic and technical study that is organized around a broad theme, interest area, or industry sector. (EC 52372.5, EC 51226)

Findings

1. The district provides students with the necessary courses to meet high school graduation requirements, and gives support to all students to complete UC and CSU required courses.

2. The degree of execution and delivery of these requirements is inconsistent, and the rigor varies classroom by classroom and school in the district's high schools.

3. Inglewood and Morningside high schools offer students a variety of academies as well as various programs available through the Southern California Regional Occupation Center.

4. The two high schools have plans to implement multiyear, comprehensive high school programs of integrated academic and technical study organized around a broad theme, interest area, or industry sector. These programs have been in the early stages of complete planning and initial implementation for the past two years.

5. There have been plans for a biomedical magnet in conjunction with El Camino Community College. This has not been implemented.

6. There have been plans for a hotel management program, but this has not been implemented.

7. Neither the law academy nor the tech academy at Inglewood High School have been initiated.

8. The degree of implementation, execution and delivery of these requirements is inconsistent, and neither one of the schools have their programs fully operational.

9. Project Lead The Way at Morningside High School is intended to be a 4-year engineering pathway program. It has been hampered in its implementation in 2014-15 because of staff turnover.

10. There is a plan to expand offerings at Morningside High School with the addition of a future firefighter program in 2015-16.
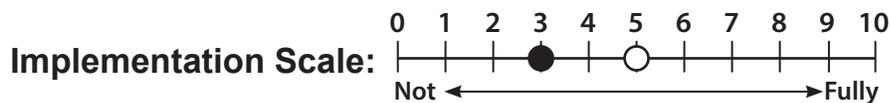
Recommendations for Recovery

1. The district should ensure that the degree of design, execution, and delivery of designed, pathway programs and courses is on target for the coming academic year in both comprehensive high schools.

2. The district should improve consistency of rigor in the classrooms for these pathways and academies.

3. The district should expand its program offerings and pathways.

4. The district should maintain high-level and consistent leadership at the high schools. Frequent turnover and lack of stability at the principal level has impeded progress for the academic program at Inglewood High School.

5. The district should take steps to ensure timely and effective replacement of key staff when they are absent for long periods of time so this does not affect program quality.

6. The district should ensure that high school staffing for the programs is completed well in advance of the start of the school year.

7. The district should ensure that the degree of execution and delivery of programs and courses is consistent from school to school.

Standard Partially Implemented

July 2013 Rating: 5

July 2014 Rating: 5

July 2015 Rating: 3

Implementation Scale:

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4.3   Assessment and Accountability

Professional Standard

The LEA has developed summative and frequent common formative assessments that inform and direct instructional practices as part of an ongoing process of continuous improvement.

Findings

1. The district is using Illuminate, a data analysis software that produces formative assessments.

2. While the district's administrators have encouraged teachers to create common-core-aligned assessments utilizing Illuminate for use in their classrooms as formative tools and provided some train-the-trainer types of professional development, not all principals and teachers used it.

3. The staff are learning to access the data analysis system. What the data means and how it can inform instruction is not discussed. Not all principals or teachers understand the data and the ability to use it to inform instruction.

4. The chief academic officer issued a memorandum on February 5, 2015 detailing how the SBAC assessment system (designed for grades 3-11) will be implemented and how the new assessments and Illuminate consortium assessments will be utilized to assess grades 3-11 on the Common Core State Standards. The memo provided direction to teachers as to how consortium assessment results can be used to establish a new baseline for student achievement and how the new assessments can help improve teaching and learning.

5. The district administered two assessments that were SBAC-aligned during the review period. While teachers could use them to inform their instruction, there was no evidence that professional development was provided to enable them to use the data to guide instructional planning and delivery to strengthen teaching and learning.

Recommendations for Recovery

1. Once formative assessments are implemented, principals should receive professional development and ongoing assistance to support the use of formative assessments to direct instruction as part of ongoing improvement.

2. Teachers should receive training and ongoing support in the use of formative and summative assessments to direct instruction as part of ongoing improvement.

3. The district should discuss the importance of using data and implement changes at schools during department, professional learning community, or other meetings and professional development opportunities at school sites.

4. The district should provide specific direction on the timing of periodic assessments so that school sites can plan accordingly. There should also be direction on how the data from those assessments will be used to inform professional development and instruction.

5. Illuminate should be fully implemented so that periodic assessment data is available to teachers and principals in useful ways, allowing other relevant student data to be integrated with this data.

Standard Partially Implemented

July 2013 Rating: 3

July 2014 Rating: 1

July 2015 Rating: 2

Implementation Scale:
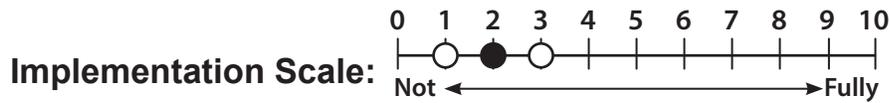
4.4   Assessment and Accountability

Professional Standard

The LEA provides an accurate and timely school-level assessment and data system as needed by teachers and administrators for instructional decision-making and monitoring.

Findings

1. The district's leadership understands the urgency of having an accurate and timely school-level assessment and data system fully operational for teachers and administrators to utilize for instructional decision-making and monitoring school level assessments.

2. Working toward the goal of rolling out Illuminate, the district held regular and frequent meetings for principals and assessment team members between September 2014 and March 2015 covering topic such as Illuminate Reports and Discussing Ways to Analyze Data; Using Illuminate to Analyze CELDT Data; Online Assessments and Home Connection Portal; Implementation and Expectations of Green Benchmark. However, at the time of FCMAT's fieldwork, some principals did not yet consider the information within Illuminate and Aeries to be interrelated and reliable.

3. The district has end-of-unit and periodic assessments that are administered inconsistently, teacher by teacher and school by school at the elementary level, but this inconsistency was not observed at the secondary level.

4. Teachers and principals are not adequately prepared to use data to inform instruction or make curricular decisions.

5. There is no accountability for using data to inform instruction. While principals consistently expressed an understanding of the value of using data to inform instructional and curricular decisions, they lack the resources to ensure that teachers use it or the authority to demand its use.

Recommendations for Recovery

1. The district should continue regular and frequent meetings for principals and assessment team members dedicated to fully understanding and accessing the capacity of Illuminate and the use of data. These meetings should create a coherent and ongoing form of professional development that supports principals' and other members of the schools' assessment teams' ability to facilitate the use of data at school sites to improve instruction.

2. The district should ensure that the attendees at the above meetings have an implementation and monitoring plan at each school to share their knowledge and to assist staff in using data to inform instruction.

3. Principals, especially newly appointed ones, should be trained on the Illuminate software system to help them best use data to inform instructional and curricular decisions at the school sites as well as support teachers in their efforts to use data to inform instructional and curricular decisions.

4. The district should hold teachers accountable for using data, and the district should provide principals and schools with the resources necessary (e.g., time and support) to use this data to inform instructional and curricular decisions.

Standard Partially Implemented

July 2013 Rating: 4

July 2014 Rating: 1

July 2015 Rating: 3

Implementation Scale:
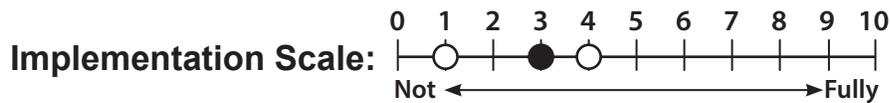
4.5   Assessment and Accountability

Professional Standard

School staff assesses all students to determine students' needs, and whether students require close monitoring, differentiated instruction, additional targeted assessment, specific research based intervention, or acceleration.

Findings

1. With the limited information and training that has been available, school staff are not adequately equipped to use assessment data to inform their decisions.

2. Schools were not prepared to use data systematically. The first districtwide assessment was in October 2014. Therefore, school sites used their own means to determine student needs at the beginning of the 2014-2015 school year. This contributed to the inconsistent use of assessments across the district.

3. In limited cases, these assessments are also used to guide instructional decisions and determine the need for intervention or acceleration. Interviews indicated that schools in 2014-15 did not consistently use any form of universal screening to assess all students and determine their needs. In addition, not all principals believe they have the necessary support in the form of effective intervention specialists who can assist struggling and disabled students.

4. Interviews found that many students were placed in special education not because they meet special education identification criteria, but because they perform at very low academic levels, and there are insufficient strategies available to them such as differentiated instruction, additional targeted assessment, specific research based intervention, or acceleration.

5. Title I intervention programs did not appear to consistently have intervention schedules that focused first on English language, and math, and then science.

6. There was little to no evidence of differentiated instruction or close monitoring of students in general education classrooms.

7. It is unclear how schools address the needs of students who require acceleration. The focus appears to be on students who are not academically successful.

8. Principals are inconsistent in their ability to ensure that teachers assess students appropriately and/or provide instruction that meets student needs with differentiated instruction, additional targeted assessment, specific research based intervention, or acceleration.

9. Principals who conduct walk-throughs or classroom observations have varying degrees of knowledge regarding effective instructional practices and are not well prepared to help teachers develop practices that would better meet the diverse needs of their students with differentiated instruction, additional targeted assessment, specific research based intervention, or acceleration.

Recommendations for Recovery

1. The district should require universal screenings at the beginning of the school year, provide modeling techniques and training to principals and teachers in using the data to determine students' needs, and whether students require close monitoring, differentiated instruction, additional targeted assessment, specific research based intervention, or acceleration, and to adjust and inform instruction.

2. The district should provide principals with training and ongoing support so they can guide their teachers to use assessments more effectively and improve instruction to better meet the needs of students.

3. The district leaders who supervise principals should continually monitor principals' efforts and work closely with them to provide support in this area.

Standard Partially Implemented

July 2013 Rating: 3

July 2014 Rating: 2

July 2015 Rating: 3

Implementation Scale:

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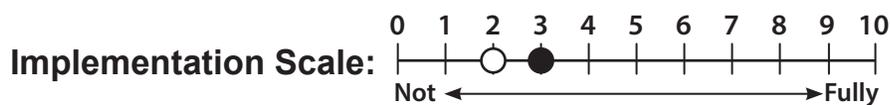
4.10   Assessment and Accountability

Professional Standard

The LEA and school site administration monitor fidelity of program implementation in the delivery of content and instructional strategies.

Findings

1. Most principals use occasional, brief classroom walk-throughs to monitor fidelity of program implementation in the delivery of content and instructional strategies. Each principal seems to use self-designed, monitoring checklists and criteria. No required standard method or form is used for these observations.

2. Principals reported that most of their feedback was in the form of broad observations, perhaps focusing on some instructional strategies, and little content. The amount of time spent observing classroom instruction is so limited during these walk-throughs that little constructive feedback is offered on content and strategies.

3. Although principals include observations of classroom instruction in their regular weekly schedule, the amount of time spent in classrooms is minimized because of attention to disciplinary concerns or lack of administrative support staff.

4. Because of the lack of consistent leadership at all schools, the practices at the secondary level were inconsistent in providing feedback to teachers on the quality of instructional strategies and appropriate content.

5. District leadership has not regularly conducted meaningful visits to school sites throughout the entire year, observed classroom instructional practices, or monitored and ensured compliance with program requirements to monitor fidelity of program implementation and the delivery of content and instructional strategies. With the addition of the chief academic officer and chief of staff, classroom visits and walk-throughs have increased in number and with a focus on instruction and management.

6. The district does not have a stated expectation on how frequently principals should monitor programs and discuss the results of observations with the teachers.

Recommendations for Recovery

1. The leadership should provide principals with training so that they can be more effective when conducting classroom walk-throughs/observations and giving teachers feedback on instructional strategies and content.

2. The district staff and principals should develop a common understanding of key elements to be monitored with regards to fidelity of program implementation in the delivery of content and instructional strategies.

3. District staff and principals should develop reasonable required expectations for time spent observing instruction each week, with feedback regularly provided to teachers.

4. District leadership should develop and implement a plan in collaboration with principals to determine the best way to establish consistent support to the schools so that principals can spend adequate time and effort to monitor the fidelity of program implementation in the delivery of content and instructional strategies.

Standard Partially Implemented

July 2013 Rating: 4

July 2014 Rating: 2

July 2015 Rating: 3

Implementation Scale:

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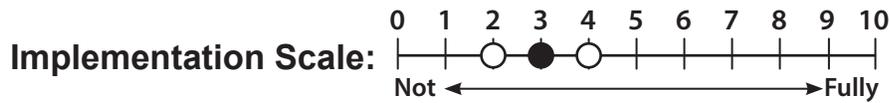
4.12   Assessment and Accountability

Professional Standard

Written policies and procedures are in place to ensure that special education processes are conducted pursuant to federal and state laws and that staff is provided appropriate, ongoing training to ensure proper implementation.

Findings

1. The district has adopted policies and systematic procedures for identifying, screening, assessing, planning, implementing, reviewing, and performing triennial assessments of special-needs students.

2. This review period began with little change on ensuring that special education processes are conducted pursuant to federal and state laws and that staff receives appropriate, ongoing training to ensure proper implementation. However, the addition of the chief of staff has resulted in a more focused approach to implementing systematic procedures. The new chief of staff has extensive experience in special education, developed and obtained board/state trustee approval for a special education policy manual, and began to develop training modules.

3. Because the policy manual was adopted only one month before FCMAT's fieldwork, there was little evidence that all the adopted policies, regulations and laws were regularly followed at the school sites or that staff have received ongoing training to ensure they can implement the policies.

4. During the first half of the current review period, staff was not provided with appropriate ongoing training to ensure proper implementation. This changed with the leadership of the chief of staff. The district took steps in the second half of the review period to begin addressing the inconsistent application of policies and procedures at the school sites.

5. Likewise, a review of the list of professional development opportunities provided to district special education personnel indicate few meetings and little staff development in the first half of the review period, but a consistent schedule of meetings for all teachers and staff during the second half.

Recommendations for Recovery

1. In-service sessions should be conducted at each school for staff to fully understand what is expected of them in ensuring that special education processes are conducted pursuant to federal and state laws.

2. The district should enforce a process of ongoing central administration evaluation to ensure that special education processes are conducted pursuant to federal and state laws and that staff is provided appropriate, ongoing training to ensure proper implementation.

3. The Special Education Department should monitor its new policy manual to include, revise or develop policies and procedures as they relate to new practices, programs and schedules of internal monitoring.

4. The district administrators should conduct unannounced evaluations of the processes used in classrooms.

5. The leadership should hold principals accountable for completing spot reviews to ensure that policies and procedures are consistently and effectively being implemented at each school.

6. Principals should receive training or assistance from district office administrators to improve the evaluation and support provided to special education teachers.

Standard Partially Implemented

July 2013 Rating: 6

July 2014 Rating: 2

July 2015 Rating: 3

Implementation Scale:

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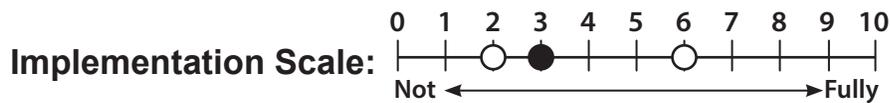
5.1 Professional Development

Professional Standard

The LEA provides a continuing program of professional development to keep instructional staff, administrators, and board members updated on current issues and research pertaining to curriculum, instructional strategies, and student assessment.

Findings

1. During the second half of this review period, the district hired a chief academic officer and chief of staff. These changes in personnel provided staff members responsible for accountability and the formative stages of implementation of the Common Core State Standards. The chief academic officer and chief of staff have also expanded training for principals in many topics related to the Common Core State Standards, which some principals reported was more focused and better planned than prior efforts.

2. Principals have received more centralized leadership with regard to current issues and research pertaining to curriculum, instructional strategies, and student assessment, but this information is delivered in a training model, which does not provide an opportunity to practice the skills and/or apply the knowledge.

3. With the exception of the schools with school improvement grants, principals indicated there is insufficient time to allow teachers to work in collaboration with one another and little time for discussions on using assessment data. Teachers do not have the support to use this data to improve their curriculum and instruction.

4. This year, the high schools lost 15 minutes per day that had been previously banked and used for professional development. Principals report this change has greatly reduced their ability to conduct professional development for their staff.

5. Most staff may have a basic understanding of the implications of the Common Core State Standards and curriculum, but teachers have insufficient knowledge of how to effectively change their methods and approaches, focusing on analysis, synthesis and application of the common core.

6. The middle grades program and instruction needs significant attention. The variations of offerings and quality experiences between K-8 and middle schools is problematic.

Recommendations for Recovery

1. The district should determine its plan for central office leadership for secondary schools. Consideration should be given to effective central office leadership, monitoring and a specific, continuing program of professional development to keep instructional staff, administrators, and board members updated on current issues and research pertaining to curriculum, instructional strategies, and student assessment.

2. The district should prioritize its initiatives to determine a more strategic approach to sustain its efforts. See also Standard 5.5.

3. The district should continue to focus on core strategies designed to improve student academic performance and the skills of principals as instructional leaders.

4. The district should continue to develop a cycle of professional development implementation that includes, a) analyze follow-up data to determine the training that is still needed, b) maintain clear expectations for attendance by the appropriate groups, c) continue ongoing follow-up on implementation of strategies learned, d) evaluate and adjust the next steps for further training and refinement of skills, and e) make the training as site- and grade-level-specific as is possible.

5. Based on the analysis in the prior recommendation, a calendar of professional development offerings should be published.

6. Clear expectations should be reinforced so that staff will continue to participate and implement the strategies taught. Supervisors should sustain monitoring, support and ongoing feedback to ensure that strategies are consistently implemented across the district.

7. The district should critically and rigorously evaluate the quality of professional development providers based on the effectiveness of implementation strategies.

8. The district should strengthen its approach to supporting new site principals to ensure that they receive the necessary support and training to be updated on current issues and research pertaining to curriculum, instructional strategies, and student assessment.

9. Specifically, the district should include more continuous professional development for the Common Core State Standards and Illuminate to ensure principals and teachers understand and are better able to apply the knowledge and skills in their own contexts.

Standard Partially Implemented

July 2013 Rating: 4

July 2014 Rating: 3

July 2015 Rating: 4

Implementation Scale:

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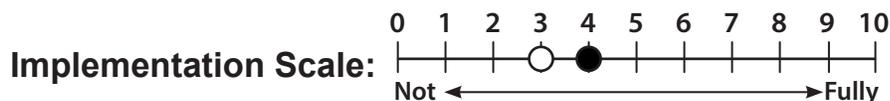
5.3   Professional Development

Professional Standard

The LEA provides opportunities and ongoing support for teachers to collaborate on the analysis and improvement of curriculum, instruction, and use of assessment data.

Findings

1. The school calendar allocates a minimal amount of time for teachers to collaborate on analyzing and improving the curriculum, instruction, and use of assessment data.

2. For much of the year, it was not evident that the district provided opportunities and ongoing support for teachers to collaborate on analyzing and improving curriculum, instruction, and use of assessment data.

3. Site principals and district staff report that teachers need more training and guidance to conduct discussions on curriculum, instruction, and use of assessment data.

4. Observations of classroom instruction and reports by site principals indicate that not all classrooms regularly use differentiation of instruction based on needs developed through analysis of student performance data.

Recommendations for Recovery

1. The district needs to provide teachers with additional training and guidance to analyze student performance data and determine how instructional strategies should be adjusted as a result of the data analysis.

2. Principal walk-through visits/observations of classrooms should focus on implementation of strategies and differentiation of instruction resulting from data collaboration meetings, with frequent feedback to teachers.

Standard Partially Implemented

July 2013 Rating: 3

July 2014 Rating: 1

July 2015 Rating: 1

Implementation Scale:

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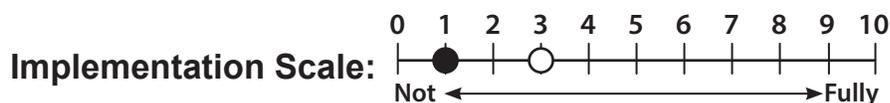
5.5   Professional Development

Professional Standard

The LEA plan includes budgeted coherent professional development activities that reflect research-based strategies for improved student achievement and a focus on standards-based content knowledge.

Findings

1. Although there were many professional training opportunities for staff this year, the focus was not on activities that reflect research-based strategies for improved student achievement and a focus on standards-based content knowledge. Therefore, the district did not provide coherent professional development activities intended to improve student achievement and a focus on standards-based content knowledge.

2. District leadership established a common core implementation team that met regularly during this review period. The notes from their February 3, 2015 meeting identified the top training needs of staff which included creating learning targets, writing from multiple sources, building academic vocabulary and more intensive Illuminate training.

3. The district's 2014-15 professional development calendar included many planned events for groups of staff. Among them were: two days for teachers on core standards (August 2014); total instructional alignment teams of teachers and administrators worked collaboratively for four days to create instructional guides aligned to the Common Core State Standards (August 2014); one day for principals, office managers, data technicians, and teacher leaders to learn to properly take attendance using Aeries.net and be prepared to train staff (August, 2014); for teacher leaders (September 2014) and Aeries gradebook training.

4. District leadership held a workshop to gauge district needs for training and focus for the future, and the strategic planning outcomes identified the need for the following:

   1. Response to Intervention (RtI)

   2. Special education

   3. Planning processes

   4. Curriculum: quality of instruction, periodic assessments, intervention materials

   5. Student engagement

   6. Assessment and accountability

Recommendations for Recovery

1. The district should create a plan for coherent professional development activities that reflect research-based strategies for improved student achievement and a focus on standards-based content knowledge. The plan should articulate a theory of action and how professional development (or professional learning) will lead to improving leadership and teacher practice. Once this theory has been articulated, the different forms of professional development available should be aligned with it.

2. The common core implementation team should continue its planning to guide the district.

3. The results of the strategic planning outcomes for professional development need to be considered as the district plans for the future.

Standard Partially Implemented

July 2013 Rating: 3

July 2014 Rating: 2

July 2015 Rating: 2

Implementation Scale:

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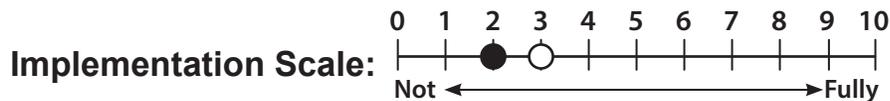
6.1   Data Management/Student Information Systems

Legal Standard

The LEA assigns and maintains Statewide Student Identifiers and maintains all data to be reported to the California Longitudinal Pupil Achievement Data System (CALPADS) and the Online Public Update for Schools (OPUS) necessary to comply with No Child Left Behind reporting requirements. (EC 60900(e))

Findings

1. The district reports that no changes have occurred since the last review on how the district's Aeries database is updated with student information. There is a lack of communication and authority between the staff responsible for overseeing Aeries and the director of research, assessment and evaluation. They do not coordinate regarding the professional development of principals and other district staff. The director has no control over how Aeries is updated or maintained.

2. The district reported that it assigns and maintains statewide student identifiers and maintains all data to be reported to CALPADS and OPUS, which is necessary to comply with No Child Left Behind. The district has not been cited for failure to maintain statewide student identifiers; however, the CDE has expressed concerns regarding the accuracy of the district's CALPADs information.

3. The district has only one staff member assigned to oversee all aspects of collecting and reporting CALPADS data. This person is a retired CalPERS member who was hired as a consultant and has performed these duties for the past two years. The work is time- and labor-intensive, and the number of staff members assigned to complete it is insufficient. No budget has been allocated to increase the capacity of the office to support the state-required assessment work. For additional information on CALPADS as it relates to Statewide Student Identifiers, see financial management standards 9.2 and 15.3.

Recommendations for Recovery

1. The district's Aeries database should continue to be updated with student information to ensure future CALPADS submissions are timely and accurate. There should be better coordination between the staff responsible for Aeries, the chief academic officer and the director of research, assessment and evaluation.

2. The director of IT should be provided with sufficient resources, including assistance from other staff, to ensure that the district can comply with the state requirements regarding maintaining statewide student identifiers and to work with the state regarding CALPADS and OPUS.

Standard Partially Implemented

July 2013 Rating: 4
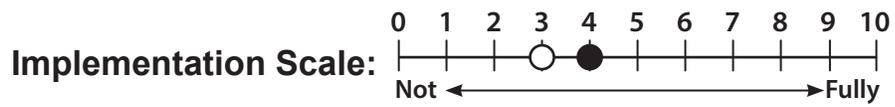
July 2014 Rating: 3

July 2015 Rating: 4

Implementation Scale:

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     0  1  2  3  4  5  6  7  8  9  10
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Table of
Pupil Achievement
Ratings

Pupil Achievement Standards		July 2013 Rating	July 2014 Rating:	July 2015 Rating
1.1	LEGAL STANDARD – PLANNING PROCESSES Categorical and compensatory program funds supplement and do not supplant services and materials to be provided by the LEA. (20 USC 6321)	2	2	5
1.2	LEGAL STANDARD – PLANNING PROCESSES Each school has a school site council, comprised of teachers, parents, principal and students, that is actively engaged in school planning. (EC 52050-52075)	2	2	4
1.4	PROFESSIONAL STANDARD – PLANNING PROCESSES The LEA's policies, culture and practices reflect a commitment to implementing systemic reform, innovative leadership, and high expectations to improve student achievement and learning.	2	1	2
1.5	PROFESSIONAL STANDARD – PLANNING PROCESSES The LEA has fiscal policies and a fiscal resource allocation plan that are aligned with measurable student achievement outcomes and instructional goals including, but not limited to, the Essential Program Components. (Revised DAIT)	1	1	1
1.6	PROFESSIONAL STANDARD – PLANNING PROCESSES The LEA has policies to fully implement the State Board of Education-adopted Essential Program Components for Instructional Success. These include implementation of instructional materials, intervention programs, aligned assessments, appropriate use of pacing and instructional time, and alignment of categorical programs and instructional support.	2	1	2
1.8	PROFESSIONAL STANDARD – PLANNING PROCESSES The LEA provides and supports the use of information systems and technology to manage student data, and provides professional development to site staff on effectively analyzing and applying data to improve student learning and achievement. (DAIT)	3	1	3
1.9	PROFESSIONAL STANDARD – PLANNING PROCESSES The LEA holds teachers, site administrators, and LEA personnel accountable for student achievement through evaluations and professional development.	1	1	1
2.1	LEGAL STANDARD – CURRICULUM The LEA provides and fully implements SBE-adopted and standards-based (or aligned for secondary) instructional textbooks and materials for all students, including intervention in reading/language arts and mathematics, and support for students failing to demonstrate proficiency in history, social studies, and science. (EC 60119, DAIT)	4	2	3

Pupil Achievement Standards	July 2013 Rating	July 2014 Rating:	July 2015 Rating
2.3	PROFESSIONAL STANDARD – CURRICULUM The LEA has planned, adopted and implemented an academic program based on California content standards, frameworks, and SBE-adopted/aligned materials, and articulated it to curriculum, instruction, and assessments in the LEA plan. (DAIT)	4	2	3
2.4	PROFESSIONAL STANDARD – CURRICULUM The LEA has developed and implemented common assessments to assess strengths and weaknesses of the instructional program to guide curriculum development.	3	1	2
2.5	PROFESSIONAL STANDARD – CURRICULUM The LEA has adopted a plan for integrating technology into curriculum and instruction at all grade levels to help students meet or exceed state standards and local goals.	3	1	1
3.1	LEGAL STANDARD – INSTRUCTIONAL STRATEGIES The LEA provides equal access to educational opportunities to all students regardless of race, gender, socioeconomic standing, and other factors. The LEA's policies, practices, and staff demonstrate a commitment to equally serving the needs and interests of all students, parents, and family members. (EC 51007)	3	2	3
3.6	LEGAL STANDARD – INSTRUCTIONAL STRATEGIES The LEA provides students with the necessary courses to meet the high school graduation requirements. (EC 51225.3) The LEA provides access and support for all students to complete UC and CSU required courses (A-G requirement).	5	7	9
3.7	LEGAL STANDARD – INSTRUCTIONAL STRATEGIES The LEA provides an alternative means for students to complete the prescribed course of study required for high school graduation. (EC 51225.3)	5	7	8
3.10	LEGAL STANDARD – INSTRUCTIONAL STRATEGIES The LEA has adopted systematic procedures for identification, screening, referral, assessment, planning, implementation, review, and triennial assessment of students with special needs. (EC 56301)	2	1	3
3.12	LEGAL STANDARD – INSTRUCTIONAL STRATEGIES Programs for special education students meet the least restrictive environment provision of the law and the quality criteria and goals set forth by the California Department of Education and the Individuals with Disabilities Education Act. (EC 56000, EC 56040.1, 20 USC Sec. 1400 et. seq.)	6	2	2

Pupil Achievement Standards	July 2013 Rating	July 2014 Rating:	July 2015 Rating
3.13	PROFESSIONAL STANDARD – INSTRUCTIONAL STRATEGIES Students are engaged in learning, and they are able to demonstrate and apply their knowledge and skills.	2	1	1
3.15	PROFESSIONAL STANDARD – INSTRUCTIONAL STRATEGIES The LEA optimizes opportunities for all students, including underperforming students, students with disabilities, and English language learners, to access appropriate instruction and standards-based curriculum. (DAIT)	4	2	2
3.16	PROFESSIONAL STANDARD – INSTRUCTIONAL STRATEGIES The LEA makes ongoing use of a variety of assessment systems to appropriately place students at grade level, and in intervention and other special support programs. (DAIT)	2	1	1
3.17	PROFESSIONAL STANDARD – INSTRUCTIONAL STRATEGIES Programs for English language learners comply with state and federal regulations and meet the quality criteria set forth by the California Department of Education.	2	2	2
3.18	PROFESSIONAL STANDARD – INSTRUCTIONAL STRATEGIES The LEA employs specialists for improving student learning, including content experts and specialists with skills to assist students with specific instructional needs.	3	1	3
3.22	PROFESSIONAL STANDARD – INSTRUCTIONAL STRATEGIES The LEA offers a multiyear, comprehensive high school program of integrated academic and technical study that is organized around a broad theme, interest area, or industry sector. (EC 52372.5, EC 51226)	5	5	3
4.3	PROFESSIONAL STANDARD – ASSESSMENT AND ACCOUNTABILITY The LEA has developed summative and frequent common formative assessments that inform and direct instructional practices as part of an ongoing process of continuous improvement.	3	1	2
4.4	PROFESSIONAL STANDARD – ASSESSMENT AND ACCOUNTABILITY The LEA provides an accurate and timely school-level assessment and data system as needed by teachers and administrators for instructional decision-making and monitoring.	4	1	3

Pupil Achievement Standards		July 2013 Rating	July 2014 Rating:	July 2015 Rating
4.5	PROFESSIONAL STANDARD – ASSESSMENT AND ACCOUNTABILITY School staff assesses all students to determine students' needs, and whether students require close monitoring, differentiated instruction, additional targeted assessment, specific research based intervention, or acceleration.	3	2	3
4.10	PROFESSIONAL STANDARD – ASSESSMENT AND ACCOUNTABILITY The LEA and school site administration monitor fidelity of program implementation in the delivery of content and instructional strategies.	4	2	3
4.12	PROFESSIONAL STANDARD – ASSESSMENT AND ACCOUNTABILITY Written policies and procedures are in place to ensure that special education processes are conducted pursuant to federal and state laws and that staff is provided appropriate, ongoing training to ensure proper implementation.	6	2	3
5.1	PROFESSIONAL STANDARD – PROFESSIONAL DEVELOPMENT The LEA provides a continuing program of professional development to keep instructional staff, administrators, and board members updated on current issues and research pertaining to curriculum, instructional strategies, and student assessment.	4	3	4
5.3	PROFESSIONAL STANDARD – PROFESSIONAL DEVELOPMENT The LEA provides opportunities and ongoing support for teachers to collaborate on the analysis and improvement of curriculum, instruction, and use of assessment data.	3	1	1
5.5	PROFESSIONAL STANDARD – PROFESSIONAL DEVELOPMENT The LEA plan includes budgeted coherent professional development activities that reflect research-based strategies for improved student achievement and a focus on standards-based content knowledge.	3	2	2
6.1	LEGAL STANDARD – DATA MANAGEMENT/ STUDENT INFORMATION SYSTEMS The LEA assigns and maintains Statewide Student Identifiers and maintains all data to be reported to the California Pupil Achievement Longitudinal Data System (CALPADS) and the Online Public Update for Schools (OPUS) necessary to comply with No Child Left Behind reporting requirements. (EC 60900(e)	4	3	4
Collective Average Rating		**3.23**	**2.03**	**2.87**

Sources and Documentation

Board Policies, Administrative Regulations, and Board Bylaws

Board Agendas, Packets and Minutes

District-Provided Documents

2015 Special Education Training Academy – SETA, March 13, 2015

Aeries grade book TOT sign-in sheet, September 16 and November 7, 2014

Assessment Department, California Assessment of Student Performance & Progress Meetings, agendas, sign-in sheets and meeting materials

Budget development process for School Site, March 31, 2015

Collective bargaining agreement between IUSD and Inglewood Teachers Association CTA/ NEA, July 1, 2006 – June 30, 2009

Communication from partnership manager of Imagine Learning confirming renewal date of May 31, 2015

Creating an Effective Intervention Program PowerPoint presentation, March 25, 2015

DELAC schedule of meetings for 2014-15, meeting agendas/sign-in sheets and minutes of the meetings in English and Spanish

Digital library training workshop objectives and agenda, August 27, 2014

Green Flags and Red Flags for Implementation of the Common Core State Standards for ELA/Literacy

Illuminate implementation schedule, 2014-16

Illuminate training materials and sign-in sheets for training, October 8, 2014 and February 4, 2015

Imagine Learning Organization Learning Gains Report, March 1, 2015

Inglewood common core implementation team meeting agenda and notes, January 27, 2014 and February 3, 2015

Inglewood Council of PTAs Meeting Schedule 2014 – 2015

IUSD, Education Services Division, focus indicators, 2014-15

IUSD memorandum 001/2014-15 from chief academic officer regarding K-5 math adoption process, March 18, 2015

IUSD 2014-15 professional development calendar

IUSD psychologists training in eligibility criteria for emotional disturbance, February 4, 2015

IUSD special education policy 2014-15, March 18, 2015

IUSD systems change - prereferral/intervention planning, undated

IUSD technology plan 2013-16, May 30, 2013

IUSD principal's documentation due dates to district office

List of professional development provided to district special education personnel, 2014-15

Memorandum from COA regarding 2014-15 assessments, February 5, 2015

Notes from the Inglewood common core implementation team, February 3, 2015

Parent Center monthly bulletins in English and Spanish, 2014-15

Parent Center workshop schedule, 2014-15

Parent volunteer workshop flyer

Parent volunteer sign-in sheets

Peer Comparison Report for Key Data System - SBAC - ELA CCSS Interim Formative Assessment Orange 2014-2015, January 27, 2015

Plan to address the English language learner program, undated

Principals meeting agendas, 2014-15

Purchase order summary report by location by funding source 2014-15, March 3, 2015

Report of bilingual staff members assigned to the school site front offices

School site council meeting agendas for all schools

School site plans for all schools

Scope of work for PIVOT training, January 2015 – June 30, 2015

Special Education Department meetings, agendas, sign-in sheets and meeting materials

Strategic planning outcomes, undated

Title I, estimated school allocations 2013-14, April 1, 2015

Title I, program budget summary by location 2014-15, April 1, 2015

Interviews with district staff, principals, teachers, classified staff, parents, and LACOE administrators as appropriate.

Visits to all schools

Financial Management

1.1 Internal Control Environment

Professional Standard

All board members and management personnel set the tone and establish the environment, exhibiting high integrity and ethical values in carrying out their responsibilities and directing the work of others. Appropriate measures are implemented to discourage and detect fraud. (State Audit Standard (SAS) 55, SAS 78, SAS 82: Treadway Commission)

Findings

1. Board policies and administrative regulations are a key component of internal control and provide the guidelines and directives necessary for a district and its personnel to operate. In August 2014, the district updated almost all of the board policies through Gamut online services, and the district's website provides an interactive link to its board policies/administrative regulations along with a search function.

2. The district adopted BP 3400, Management of District Assets/Accounts, on August 4, 2014. This board policy recognizes the importance of developing a system of internal control procedures that include separation of duties and fraud prevention specifically in the areas of purchasing, receiving, and payment functions.

3. According to BP 3314.2, adopted August 4, 2014, "[t]he Board of Education has a fiduciary responsibility to effectively manage and safeguard the district's assets and resources. All revolving cash funds shall be subject to the internal control procedures established by the district to prevent and detect fraud, financial impropriety, or irregularity and shall be maintained in accordance with law and the California School Accounting Manual."

4. BP 4319.21 - Personnel - was updated August 4, 2014 and makes reference to "all" employees with regard to professional conduct. This board policy establishes that district employees "accept as guiding principles the professional standards and codes of ethics adopted by educational or professional associations to which they may belong." Inappropriate employee conduct is clearly defined.

5. The certificated annual employee packet was last revised on July 3, 2013 and does not include a code of ethics policy. The new employee packet makes no reference to the district's professional standards or code of ethics policy. The district should update these documents to include the relevant board policies described above.

6. Advisory board members and employees designated in the district's conflict of interest code (Board Bylaw 9270) are required by Government Code 87500 to annually file a statement of economic interest/Form 700 to disclose any assets and income that may be materially affected by official actions. The district's policy has been updated on August 20, 2014 and AR 9270 defines the designated employees. As recommended in prior FCMAT reports, the district is encouraged to define designated positions and update the online bylaws.

7. Documentation provided to FCMAT indicates that Form 700 was received from several administrators and advisory board members during this review period. Although Board Bylaw 9270 provides for filing Form 700 annually as well as within 30 days of assumption of office and within 30 days of leaving office, a sample of 24 showed that 11 Form 700s were filed timely. Four filings were incomplete: One did not describe the position, two did not identify the type of statement being filed and the other had no date or signature. The remaining nine filings were signed months after the applicable deadline including the state trustee and the executive director of human resources. To make progress in this standard, the district should ensure that all filings are completed timely.

8. District staff and administration indicated that new vendors are selected based on qualifications and/or cost, alleviating prior year allegations to the contrary. Many district staff members believe this culture shift is attributable to the state trustee and newly appointed cabinet members.

   Although improving an organization's ethical culture takes time and effort, the process is progressing, with top administrators making clear decisions and speaking to the employees about expectations for behavior. This should include ethical and unethical behavior and the consequences for the latter. This approach is often referred to as the "tone at the top," and it is important that administration continue to model this behavior to show that the rules are the same regardless of the position. During this reporting period, the district has investigated allegations of misappropriation of funds, and in both cases management's response was immediate.

   Most recently, the district found that a large number of overtime hours had been processed without proper signatory authorization. District management took swift action to isolate the event, perform discovery of the necessary facts, notify human resources and initiate consequences. In a second case, the district has requested a formal fraud investigation through the Los Angeles County Office of Education (LACOE).

9. Some common methods of detecting fraud are through employee reporting of unusual transactions and anonymous tips. These methods are typically most effective when employees have access to an anonymous tip line. The mere existence of such mechanisms is a highly effective fraud prevention technique. The district has not established an anonymous means of reporting fraud or questionable activity to date. Some district employees indicated they would not be comfortable reporting these issues to their supervisor or the campus police for fear of retaliation.

   The district might consider engaging the services of an outside company that specializes in anonymous tip reporting such as WeTip, available 24 hours a day 365 days per year. The company specializes in school safety, giving citizens, employees and students a way to report a crime, suspicion, threat or an incident; a tip line is offered for reporting bullying. The district could also consult with its liability insurance carrier for a recommendation of a third-party vendor for this purpose.

The district should also have written procedures that clearly identify the following:

- Who should receive tips
- What to do when information is received
- Who should perform an investigation
- How and where to report the results of those inquiries

10. Fraud and the misuse of physical or cash assets occur when three factors, known as the fraud triangle, converge: pressure or motive, opportunity, and rationalization or lack of integrity. When two of the three factors are present, the probability that fraud may occur increases. With three factors, it is almost certain that fraud may occur.

11. During the last five audits, auditors identified various opportunities for fraud and presented them as audit findings. Many of the audit findings are repeated year after year, and the number of findings has increased. The State Controller's Office audit for 2012-13 was qualified and identified material and significant internal control deficiencies in financial statements and federal awards.

    Of greater concern is the increase in audit findings over the prior fiscal year as well as the increase in the number of those considered to be material weaknesses.

    The most recent State Controller's Office audit has 47 findings. Of these, 22 were considered material weaknesses, 11 are classified as significant deficiencies and 16 are repeat findings from the previous audit report. Material weaknesses indicate a higher likelihood that the district's internal controls will not prevent or detect a material misstatement of financial statements. The table below shows the classification of the findings.

State Controller's Office Audit Findings Fiscal Year 2012-13			Finding Section				
Section	Material Weakness	Significant Deficiency	Financial Statements	Federal Compliance	State Compliance	Miscellaneous	Repeated Findings
Financial Statements	19	5	24				11
Federal Awards	3	6		9			1
State Awards	0				13		4
Miscellaneous	0					1	0

Audit findings of this magnitude should be extremely concerning to management. The district needs to take immediate action to prevent findings from becoming acts of fraud by implementing effective internal controls.

One way to achieve this is by developing department policies and procedures as well as desk manuals for each position. A Business Services Department policies and procedures manual provides an opportunity to plan and diagram internal controls as well as written standards regarding transactions for the business office, school sites and other district

departments. These policies and procedures must be implemented to be effective. To make progress in this standard the district needs to develop and implement internal controls, particularly in the business office with payroll, purchasing, contracts and compliance with federal and state grant and/or entitlement awards. The following areas are at the highest risk:

- Payroll

- Cash handling

- Accounts payable

- Associated student body

As of the date of the FCMAT interviews, the 2013-14 audit report findings and recommendations had not been released. Staff development and internal control procedures in response to external audits can be developed and implemented based on management exit interviews with external auditors and draft findings. Interviews with Business Services staff provided no evidence of the reduction of opportunities for fraud and the misuse of physical or cash assets as a result of information garnered from external audits or employee arrests.

Staffing in the business office is extremely low, which will have an impact on how internal controls can be effectively implemented. The state trustee should assess the adequacy of business office staffing and managerial oversight to ensure maximum compliance with internal controls.

Recommendations for Recovery

1. The district should continually update its board policies and administrative regulations using the CSBA's policy development workshop and Gamut manual maintenance.

2. The upper-level manager or administrator from each applicable department should be included when adopting or revising board policy.

3. The district should require advisory board members and designated employees to file statements of economic interests/Form 700 upon taking office, leaving office and annually in a timely fashion. The list of designated employees should be updated frequently, based on employee title changes and placement of consultants and executive personnel.

4. The district should regularly train all employees in district expectations and standards for ethical behavior, the board's policies and regulations, and the consequences for not adhering to these standards.

5. Board policies and administrative regulations on ethics should be included in packets for new and returning employees, and each employee should be required to acknowledge that he or she has received and reviewed the information.

6. The district should follow through on the establishment of an anonymous hotline or engage an outside vendor for this service. The district should encourage employees, students, citizens and advisory board members to report any questionable activity. Written procedures should be established for retrieving the information reported, including a protocol for determining the level of investigation warranted; a means of determining who should perform an investigation; and procedures for reporting the results.

7. Each required function in the business office should have proper internal controls.

8. The district should ensure that a single, comprehensive policies and procedures manual is created for the Business Services Department and train departmental and site staff in its use. The district should immediately implement internal controls in high-risk areas.

9. Processes and procedures adopted by the board should be distributed to the employees affected, instruction provided regarding their use, and the employees allowed an opportunity to ask questions so that they may fulfill the directives of the state trustee and the board.

10. The Business Services Department should continue to review and follow up on questionable items so that employees are aware that they are examined by upper management.

11. The district should form an audit committee as another level of oversight to help ensure proper operations and adequate follow-up to audit findings.

Standard Partially Implemented

July 2013 Rating: 0

July 2014 Rating: 0

July 2015 Rating: 1

Implementation Scale:

| 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |

Not ← → Fully
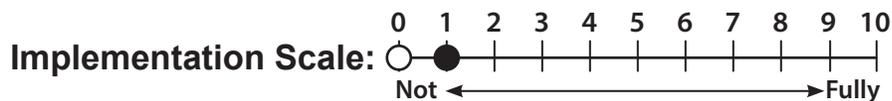
1.3　Internal Control Environment

Professional Standard

The organizational structure clearly identifies key areas of authority and responsibility. Reporting lines in each area are clearly identified and logical. (SAS55, SAS78)

Findings

1. The district provided FCMAT with an updated districtwide organizational chart, along with departments/divisions. The chart for Business Services contains both proposed positions and some that are currently open, but filled with temporary personnel, which can cause confusion as to organizational structure.

2. The district's administrators and Business Services staff indicated they knew who their supervisor is and understand the concept of chain of command. Site staffs were aware of the organizational changes that had occurred during this reporting period and who to call for general questions.

3. As previously mentioned, the district's Business Services Department is understaffed. The state trustee should prepare a staffing needs assessment to ensure sufficient staffing exists to perform the duties and functions of the business office. The district should ensure it has a strong system of checks and balances, segregation of duties and staff cross-training and functions.

4. Because internal control systems operate at different levels of effectiveness, district management should assess the internal control environment. This includes the following factors:

    *   Integrity and ethical values.

    *   The commitment to competence.

    *   Leadership philosophy and operating style.

    *   How management organizes and assigns authority and responsibility levels.

    *   Policies and procedures. It is imperative that the district create internal control activities that establish policy and procedures.

Recommendations for Recovery

1. A districtwide organizational chart should continue to evolve with staffing changes to identify all management and district support staff positions and their responsibility area.

2. The district should ensure that lines of reporting are clearly defined in the organizational chart, and distribute the chart to all employees to help ensure they know who they report to and who is in the chain of command above their supervisor.
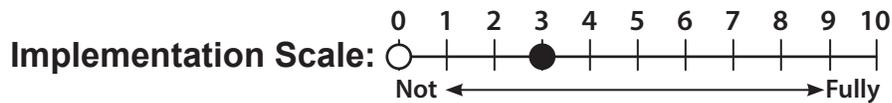
3. A thorough staffing needs assessment should be performed in the Business Services Department.

4. It is imperative to the operations of the district to clearly communicate any changes to the organization structure and/or duties in writing to all employees. Once these changes occur, administrators and managers must regularly communicate with all divisions, as well as sites, as duties are reassigned.

5. A list of district office employees and job duties should be distributed to all divisions and site administrators.

6. All employees should continue to be trained in the concept of chain of command.

Standard Partially Implemented

July 2013 Rating: 1

July 2014 Rating: 0

July 2015 Rating: 3

Implementation Scale:

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2.1   Inter- and Intradepartmental Communications

Professional Standard

The Business and Operational departments communicate regularly with internal staff and all user departments on their responsibilities for accounting procedures and internal controls.

Communications are written when they affect many staff or user groups, are issues of importance, and/or reflect a change in procedures. Procedure manuals are developed. The Business and Operational departments are responsive to user department needs.

Findings

1. The district office administration has worked to improve cohesive communications between the Business Services and Operational departments and school sites. The chief business official (CBO) has focused on assessing procedures for each significant task associated with core functions in the business office and establishing or modifying procedures for completing each process and improving efficiencies; evaluating the capacity of individual staff members for assigned duties and providing hands-on training where weaknesses are identified.

2. School site administration and departmental management reported continued involvement with, and accessibility to, the CBO in the district business office. School site administrators acknowledge increased communications pertaining to budget development and financial management. However, many administrators, departmental and school site personnel continue to cite a general lack of cohesiveness throughout the organization. District office staff and school site personnel report that it continues to be difficult to know who is responsible for what area, where to direct their questions, or with whom to seek guidance and/or direction as a result of changes in the administrative structure that continued during this review period. Some staff report that inquiries are often directed to the incorrect department or staff person in the business office, which becomes burdensome on limited employee time.

3. The CBO and the director of human resources schedule routine meetings with principals to collaborate on the development of budgets, which includes a review of existing and anticipated staffing needs, financial management accountability and addressing any areas where principals feel they need guidance. Preliminary allocations and budget development forms were disseminated to principals in April 2015 for initiating the 2015-16 budget development process. Communications from the CBO included a budget development manual, school site budget development forms and position control reports. The communications reviewed indicated that an overview of the forms would be provided during the upcoming principals' meeting, and principals were encouraged to schedule individual time with the CBO for additional assistance. Principals were also encouraged to share their suggestions on how the process may be improved to be more meaningful and/or simplified.

4. Individual principal meetings with the CBO are not mandatory, and interviews with the CBO indicate that not all principals take advantage of the opportunity. Principals and departmental leadership should be required to attend meetings with the business office and actively participate in developing their budgets. In addition, routine mandatory meetings should be scheduled with principals and departmental leadership to discuss matters associated with the responsibilities of school site and departmental personnel addressing established procedures for accounting, internal controls, purchasing, attendance, associated student body and payroll.

5. Departmental leadership in the business office report that although they have been actively working on evaluating systems and processes for routine accounting and human resource functions, a formalized procedures manual has not yet been established even though various areas have authored their own procedures. Communications between operational areas including business, human resources and payroll are primarily conveyed verbally and through the use of email. Informal meetings take place to discuss functions that overlap or affect duties between departments to develop collaborative approaches for working together. The departmental leadership indicated that this process has been effective in orienting staff directly responsible for tasks on changes and/or the development of new processes and procedures for conducting particular functions and improving internal controls.

The content of operating manuals should be routinely reviewed and updated in conjunction with changes in procedure. At least annually, the district office departments should update the procedures manuals and ensure that each school site and department has the latest version. Additionally, the district should continue to provide routine guidance and training for personnel in various focused content areas including attendance accounting procedures, student information systems, work order systems and purchase requisition systems.

Interviews with staff indicate that interdepartmental communications are continuous as Business Services and Human Resources leadership work collaboratively to assess inter-dependent activities and procedures, evaluate their effectiveness and revise existing or establish new procedures. Because of the collaborative process, formal monthly meetings between the Human Resources and Business Services departments are not conducted.

Recommendations for Recovery

1. The district should continue to develop and enhance efforts to establish a systematic process for effective communication between the Business Services and Operational departments and between district office departments and school sites.

2. The district should continue its efforts to establish a communication system that provides cohesiveness throughout the organization and also improves decision-making, especially on budgetary issues.

3. Routine mandatory meetings should be conducted throughout the year with principals and departmental personnel to review budgets and financial matters.
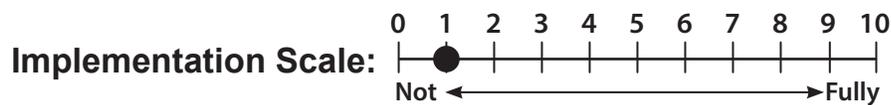
4. As a matter of routine, the district should meet with principals and departmental personnel at least annually to review their responsibilities for internal controls and procedures for accounting, purchasing, attendance, associated student body and payroll.

5. The district should establish formalized policies and procedures manuals for each department. At least annually, district office departments should update their procedures manuals. The district should also develop a business office manual that is reviewed and updated as changes in procedure occur. Each school site and department should be provided with the latest version of district procedure manuals.

Standard Partially Implemented

July 2013 Rating: 1

July 2014 Rating   1

July 2015 Rating: 1

Implementation Scale:

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         0   1   2   3   4   5   6   7   8   9   10
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         Not ◄—————————————————————————► Fully
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2.3   Inter- and Intradepartmental Communications

Professional Standard

The board is engaged in understanding the fiscal status of the LEA, for the current and two subsequent fiscal years. The board prioritizes LEA fiscal issues, and expects reports to align the LEA's financial performance with its goals and objectives. Agenda items associated with business and fiscal issues are discussed at board meetings, with questions asked until understanding is reached prior to any action.

Findings

1. Since FCMAT's last review, the resignation of three of the district's 5-member elected board, referred to as an advisory board, resulted in the state special trustee making provisional appointments to fill each vacated seat. Education Code Section 5091 provides the state special trustee authority to make a provisional appointment to a vacant board position, and Education Code Section 5092 makes the appointments effective absent a petition calling for a special election filed with the county superintendent of schools within 30 days of the date of the provisional appointment. According to the public notice published in The Daily Breeze on January 24, 2015, a special election was conducted to fill two of the three vacated positions on April 7, 2015, and on that same date, a regular election was conducted to fill the third seat. Additionally, a fourth position became vacant as a result of their term limit. The election resulted in seating three of the four positions by majority vote and a runoff election for the fourth seat. The state special trustee reported that three of the four newly elected members will attend their first meeting in May 2015 and the fourth in July 2015; it is his intent to have new advisory board members attend training offered by the California School Boards Association (CSBA) in the future.

2. Until January 2015, board member attendance and participation at board meetings was minimal primarily because of the time that passed between the resignation of the three board members and the appointments to the vacated seats. Before their resignation, former board member absenteeism from meetings contributed in part to the lack of engagement; however, one advisory board member was noted in the minutes as present for eight of the nine regularly scheduled meetings held between May 2014 and March 2015. This same board member was in attendance for only three of the 14 special meetings held during the same time period. A review of the minutes also indicated that newly appointed board members have attended all regularly scheduled board meetings; however, attendance at special meetings was sparse.

3. While the newly appointed members were noted as present for all regularly scheduled meetings, only three minutes are provided for comment during each meeting. Board minutes do not indicate or support advisory board engagement in fiscal matters, discussion or otherwise. It is essential for the board members to attend all meetings to gain a broader understanding of the administration led by the state trustee and the district's fiscal matters. Many of the district's routine fiscal matters were presented during special board meetings, which were not well attended by advisory board members.

Items on the district's fiscal condition; including budget proposals, interim reports, financial reporting and other requests requiring action that have a fiscal impact; should be addressed in the regular agenda as opposed to the consent agenda. The board should be provided with information regarding the budget, including current assumptions, enrollment projections, year-over-year trends, multiyear financial projections, cash flow actuals to date and current year projections, and the status of the emergency state appropriation balance at each reporting period. Each item should be presented and openly discussed with sufficient detail to support the decision of the state special trustee. During interviews, FCMAT received conflicting information on the timing of dissemination and content of materials to the advisory board. While district staff reported that agendas and documentation are distributed the Friday before each meeting conducted the following Wednesday, interviews with at least one board member indicate the materials are not provided until the day of the meeting, making it difficult to review and prepare for any comment or discussion. Board agendas and materials should be provided to advisory board members in advance of board meetings and with sufficient time to review documentation and formulate questions and/or prepare for discussion.

4. Board agendas and subsequent board minutes are available through links on the district website. Supporting documentation is also available through links embedded in each agenda. FCMAT reviewed agendas, minutes and attached documentation for meetings conducted from May 2014 through April 2015 and noted limited information on the fiscal impact of requests considered before ratification, approval or denial by the state trustee. Since FCMAT's last review, detailed purchase order listings and consultant agreements have been made available through links accompanying board agendas and minutes.

5. There is no evidence that the board participates in budget development or understands the budget and the severity of the district's financial situation. Interviews indicate that volumes of information on the budget are provided on the day of the meeting, allowing little or no time for input during the limited time allocated. Board members and the community have a lack of understanding about the role of the advisory board. Advisory board members expressed frustration that community members often confront them as elected officials to inquire about decisions even though they lack the information or have no collaborative influence on the district's decisions. The district does not conduct study sessions to provide advisory board members with detailed information on the district's budget and/or other key issues.

Recommendations for Recovery

1. New and existing board members should receive governance training.

2. Board agendas and supporting documentation should be provided to the board members at least 72 hours before each regularly scheduled board meeting.

3. Board members should attend all board meetings and actively demonstrate a desire to seek understanding on all fiscal matters presented. The state trustee should consider giving board members a greater opportunity during board meetings to seek clarity and understanding of each agenda item presented to the state trustee for action.
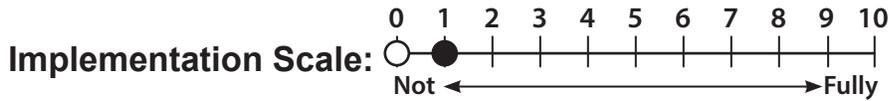
4. The district should conduct and the board should attend budget study sessions and workshops to gain a stronger understanding of the district's budget and fiscal decisions. Information should be provided and reviewed with the board on the budget, current assumptions, enrollment projections, year-over-year trends, multiyear financial projections, cash flow actuals to date and current-year projections, and the status of the emergency state appropriation balance at each reporting period to improve board members' understanding of the district's fiscal condition.

Standard Partially Implemented

July 2013 Rating: 0

July 2014 Rating: 0

July 2015 Rating: 1

Implementation Scale:

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3.1 Staff Professional Development

Professional Standard

The LEA has developed and uses a professional development plan for training business staff. The plan includes the input of business office supervisors and managers, and identifies appropriate training programs. Each staff member and management employee has a plan designed to meet their individual professional development needs.

Findings

1. The district does not have a formal staff development plan for the business division or a framework for individualized staff development plans designed to identify individual staff member professional development needs. FCMAT was provided with a copy of sample professional development plans that appeared to be obtained as free guidance accessible from the Internet. No evidence suggests that this framework or format has been adopted or implemented by the district.

2. Board Policy 4331 specifically states "the superintendent or designee shall develop a plan for administrator support and development activities based on a systematic assessment of the needs of district students and staff and aligned to the district's vision and goals" for management, supervisory and confidential personnel.

3. Administrative Regulation 4331 identifies the following as potential methods of professional development:

   • Professional education conferences or committee meetings

   • Courses offered by institutions of higher education

   • Workshops offered by the district, county office of education, or state

   • Small-group activities

   • Self-directed learning

   • Observation of other schools

   • Follow-up activities that help staff implement newly acquired skills

4. Assessing procedures for core business-office functions and establishing or modifying systematic procedures includes evaluating the skill levels of individual staff members for assigned duties. Documented formalized staff development plans have not been created. The CBO's focus has been to provide hands-on training in areas of identifiable weakness while evaluating business office procedures. Interviews with administrators and staff also found that staff members attend workshops, primarily offered through the LACOE, in content areas of their position and/or roles and responsibilities. Business office staff also acknowledged that they are encouraged to attend professional development activities although they are responsible for identifying opportunities and requesting approval to attend. There is no structured schedule or system to identify focused training needs.

5. To identify the greatest training needs, the district leadership should routinely evaluate areas where deficiencies are identified while observing employee performance of assigned duties. Additionally, the factors that contributed to the deficiencies identified in annual audit reports or other regulatory agency reviews may be areas where additional training is necessary. This content should be used in conjunction with the input of business office supervisors and senior managers to identify appropriate training and cross-training programs that meet the professional development needs of business staff. The district should formalize staff development practices by incorporating the activities currently practiced into a formal plan. This plan should identify the positions expected to attend and include a calendar of known training dates and/or offerings to fulfill these expectations.

Recommendations for Recovery

1. A formal staff development plan should be developed for the Business Services Department targeted to specific district goals and/or objectives. The district should evaluate the areas associated with standardized procedures of the business office. The focus should be on content areas where deficiencies were previously identified during employee performance evaluations or in conjunction with deficiencies noted in the annual audit reports or other regulatory agency reviews. The input of business office supervisors and managers should be used to identify appropriate training and cross-training programs that meet the identified professional development needs of staff members.

2. Appropriate resources should be identified to fund the training included in the staff development plan.

3. The district staff should continue attending routine trainings offered by the county office and seek additional fiscal training and guidance to develop and enhance the sound business practices and technical skills of department staff.

4. The district should incorporate the current professional development activities into a formal staff development plan. This plan should identify the positions expected to attend and include a calendar of known training dates and/or offerings to fulfill these expectations.

Standard Partially Implemented

July 2013 Rating: 0

July 2014 Rating: 0

July 2015 Rating: 1

Implementation Scale:

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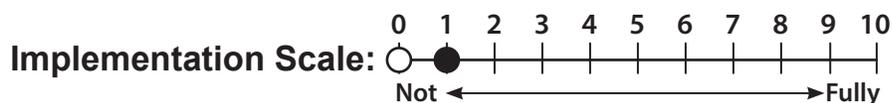
3.2　Staff Professional Development

Professional Standard

The LEA develops and uses a professional development plan for the in-service training of school site/department staff by business staff on relevant business procedures and internal controls. The plan includes a process to seek input from the business office and the school sites/departments and is updated annually.

Findings

1. The district has not established a formal staff development plan to evaluate and provide targeted training for school site/department staff. Although some staff reported that periodic training has occurred in isolated content areas since FCMAT's last review, no documentation was provided by the district confirming these reports.

2. The district does not have a process for identifying the professional development needs of school site/department staff or a plan for business office staff members to provide routine training and oversight; however, department and school site staff report that they are encouraged to identify and attend training opportunities.

3. During FCMAT interviews, school site administration and support staff indicated that the CBO has provided guidance in core operational practices, including budget development and management. School site administrators were provided with documented procedures to develop school site budgets and communications and indicated that those procedures would be reviewed during principal meetings. However, FCMAT was unable to assess whether the business office provided review of other relevant business procedures and internal controls.

   School site/department staff should receive routine guidance and training in all content areas related to business activities including, but not limited to, budget management, procurement, enrollment and attendance and ASB, if applicable. A best practice is to ensure staff members receive annual trainings to update or correct routine practices. Additionally, staff member turnover or movement is not uncommon, and all staff members who are new to a district, site/department or position should receive training upon assuming the position.

Recommendations for Recovery

1. A formal staff development plan should be developed for the business staff to provide school site/department staff with in-service training on relevant business procedures and internal controls.

2. School site/department staff members should receive annual trainings to update or correct routine business practices. Additionally, all new staff members who are new to a district, site/department or position should receive training upon assuming the position.
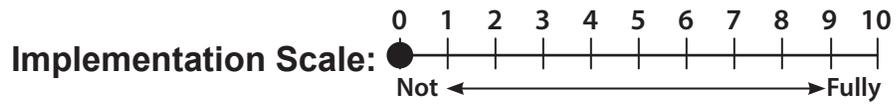
Standard Not Implemented

July 2013 Rating: 0

July 2014 Rating: 0

July 2015 Rating: 0

Implementation Scale:

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4.2   Internal Audit

Professional Standard

Internal audit findings are reported on a timely basis to the audit committee, board and administration, as appropriate. Management then takes timely action to follow up and resolve audit findings.

Findings

1. The primary objective of an internal audit is to provide the district management with an independent assessment of monitoring systems; review procedures; authorization processes; and organization risk and controls. Internal audits also provide an opportunity for the district to improve and mitigate overall risk, including the detection of fraud or misappropriation of funds by employees in the normal course of business. The district has not established an internal audit function.

    The state trustee should ensure an audit committee is established and that an internal audit is performed to ensure organizational risk is minimized, and policies, procedures, laws and regulations are followed.

    Internal audit findings should be resolved in a timely manner to the satisfaction of the independent internal auditor. Additionally, procedures should be established to prevent any similar findings from occurring in the future.

2. Management is responsible for resolving any findings and recommendations as a result of the district's annual independent audit. This is especially critical if the district's findings are in accordance with Education Code Section 41344, which may require repayment of a penalty because of an audit exception for ADA or other related data that did not comply with statutory requirements as a condition of apportionment. The district does not have an audit finding policy or administrative regulation that establishes the procedure to address audit findings in a timely manner. At a minimum, the district should develop an audit finding resolution worksheet that includes the following:

    • Each department and staff assigned to address each specific audit finding.

    • Information on when the audit finding was discussed with the affected department, a proposed audit finding resolution date and actual date of audit finding resolution.

    • Signatures, with the date signed, from each department affected by the finding, the business and fiscal services coordinator, and the chief business official.

    • A copy of the completed audit finding worksheet should be provided to the district audit committee and the audit firm.

3. Although the district does not have an internal audit function or position, independent and external third parties are conducting numerous investigations.

4. Several district employees stated that their supervisor did not communicate the results of last year's FCMAT reports and comprehensive review. The State Controller's Office audit for the 2012-13 fiscal year was accepted by the board/state trustee on December 17, 2014. The report listed 47 findings, several relating to lack of internal controls, and some are repeated in each of the last five years. Of the 2012-13 findings, 24 were related to financial statements, nine were related to federal awards, 13 to state awards and one was miscellaneous. The volume and severity of the findings caused the state auditor's opinion to be qualified regarding the reliability of the financial statements, and the federal and state programs, including special education, Title I, Head Start, and the National School Lunch programs. The prior year's audit report had 14 findings. The increase in the number of findings indicates that either the district did not address them or efforts to do so were unsuccessful.

    External audits, reports, reviews, or investigations can generate opportunities for growth and allow responsible staff to identify specific elements underlying the areas of concern and develop a collaborative plan to implement the standards.

5. Upper-level Business Services Department staff indicated that they are attempting to apply internal audit practices to identify and address structural weaknesses in the district's payroll and accounts payable processes. Warrants issued from the revolving fund account declined by 19% between the period of December 2013-January 2014 (31 warrants) to the period of December 2014-January 2015 (25 warrants.) Interviews with business office staff indicated that outstanding advances to board members dating back to June 2012 continue to be listed on the reconciliation.

6. Efforts to address structural weaknesses in district payroll processes are being undermined by insufficient segregation of duties. During the FCMAT review, an illness in the Payroll Department forced the management responsible for oversight and internal review to generate payroll.

Recommendations for Recovery

1. The district should adopt board policies and administrative procedures to establish an internal audit function. Internal auditing responsibilities should be assigned to a qualified professional. The audit committee should be established and develop specific procedures for the internal auditor to use subject to approval by the state trustee.

2. Internal auditor's findings should be resolved in a timely manner, and "timely" should be defined in the district audit findings policies and procedures.

3. The district should continue to investigate anomalies. The internal auditor's findings should be reported to the internal audit committee, which should then report to the state trustee and the board. In some cases, the state trustee should report possible irregularities that may warrant a fraud audit to the Los Angeles County Office of Education for further investigation.

4. The district should develop an audit finding policy and administrative regulation and incorporate an audit finding resolution worksheet as part of the procedure.

5. All external audits, reports and reviews generate opportunities for growth. The district should review these external reports with responsible staff to identify the specific elements underlying the areas of concern and develop a collaborative plan to implement the standards.

6. Upper-level Business Services Department staff should continue to apply internal audit practices to identify opportunities to correct structural weaknesses in the organization.

7. The district should hire, train and cross-train sufficient staff in the Business Services and Payroll departments to implement the internal controls identified in the audit findings and in this report.

8. Payroll procedures should be reviewed, and controls should be implemented. The district should draft board policy and develop procedures to routinely address payroll overpayments to staff, and take measures to obtain repayment.

Standard Not Implemented

July 2013 Rating: 0

July 2014 Rating: 0

July 2015 Rating: 0

Implementation Scale

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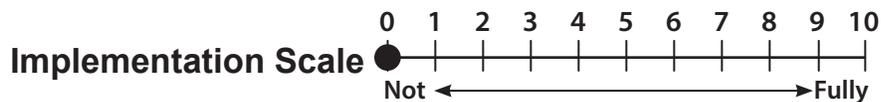
5.1 Budget Development Process

Professional Standard

The board focuses on expenditure standards and formulas that meet the goals and maintain the LEA's financial solvency for the current and two subsequent fiscal years. The board avoids specific line-item focus, but directs staff to design an entire expenditure plan focusing on student and LEA needs.

Findings

1. There is no indication that the budget development process includes a focus on expenditure standards, formulas or has an expenditure plan that centers on student or district needs.

2. The minutes of the regular board meeting held on April 16, 2014 show that the then chief operations officer presented the district's multiyear fiscal recovery plan and provided an update on the status of the state loan balance and projected need. The fiscal recovery plan's cover states that the plan had been approved by the state trustee. One advisory board member commented regarding the state loan information that "…this is the first time receiving this information." He also stated that he "… is concerned that the recovery plan is given with no communication and no community involvement." The district should involve the advisory board and community, and future planning documents should be presented as an item for public comment on the board agenda.

3. At a special board meeting on May 28, 2014, the minutes indicate that the 2013-14 third interim financial report was approved. The online board agenda for this report included all required supplemental forms, multiyear financial projections and current year cash flow in the standardized account code structure (SACS) format. The team could not find evidence that a board presentation occurred or that the major assumptions for the current and two subsequent fiscal years were presented during that meeting. This same format was used for the presentation of the 2014-15 first interim financial report on December 12, 2014 and again for the 2014-15 second interim financial report on March 16, 2015.

4. The SACS report format is complex and difficult to read. This highly technical report requires some guidance and explanation. Utilizing only the SACS report to present budget information does not demonstrate the link between the budget and the district's standards, goals and student needs. The district should use presentation software such as PowerPoint to communicate financial information in a more understandable format and include the presentation in the board packet. This will allow the advisory board, staff and public to understand how the educational goals are reflected in the budget. A properly prepared presentation can demonstrate the district's progress towards fiscal solvency and isolate areas of concern.

5. A review of the cash flow report that was included in each of the interim financial reports found that the total amounts for the cash outflows and inflows matched the projected budget in each of the SACS reports.

6. At the July 16, 2014 board meeting, the district approved board member training with California School Boards Association (CSBA) for a policy a development workshop. CSBA has offered to conduct additional board member training at the district. Several newly appointed board members will need governance training.

7. As evident in the board minutes and in FCMAT's interviews, board members have not consistently attended board meetings and are not given an opportunity to participate in the budget development process. Board member attendance will help the members gain an understanding of the district's budget and financial situation. The board should be actively involved in budget development and during major reporting periods at first and second interim.
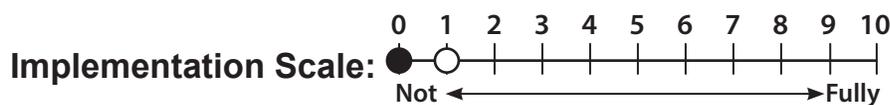
Recommendations for Recovery

1. The district should assign staff members from additional district departments such as Human Resources and Student Services to hold board workshops and presentations in their areas of responsibility to increase the board's knowledge of the connection between finance and student achievement.

2. Board members should attend budget training workshops to receive more detailed information on their role in developing the budget and its connection to student achievement.

3. In addition to all the SACS forms, board members should receive comprehensive financial information in a more understandable format, a complete set of assumptions for the multiyear financial projection, and additional information at each reporting cycle to augment SACS forms.

4. The district should encourage board members to complete the CSBA's masters in governance program or, alternatively, provide its own training in this area. Districts commonly use budget workshops and/or study sessions to train to board members on the budget.

Standard Not Implemented

July 2013 Rating: 1

July 2014 Rating: 0

July 2015 Rating: 0

Implementation Scale:

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5.2   Budget Development Process

Professional Standard

The budget development process includes input from staff, administrators, board and community as well as a budget advisory committee.

Findings

1. One of the most powerful ways to gain input regarding budgetary and instruction issues from those affected, including the board, staff, community and employee associations, is the Local Control Accountability Plan (LCAP), a comprehensive district plan that must be included in the budget. The following depicts how the plan was handled at the district.

    *   A public hearing for presentation of the LCAP was held at a special board meeting June 26, 2014. During this meeting, the district staff presented the LCAP and provided an opportunity for public comments.

    *   The minutes show that the advisory board members were absent and therefore missed an opportunity to provide input for district staff, or ask questions. Two speakers from the general public addressed the state trustee on the LCAP.

    *   Per Education Code 52060, the district should use the LCAP to develop its 2014-15 annual district and board goals and priorities. The LCAP should provide district staff with the information necessary to develop a budget and to accomplish the actions necessary to achieve the district and board's goals.

    *   Meeting notices indicate that the LCAP was provided and discussed at a number of community meetings. Interviews indicated that many district staff were unaware of the LCAP meetings. From the documents provided, FCMAT was unable to determine how many people attended the LCAP input meetings. These meetings are opportunities to involve the board, community, employee associations, and other affected parties to satisfy the required LCAP engagement, seek input for the budget development process, and build openness.

2. Interviews with staff indicated that the LCAP goals and actions were not used to develop the 2014-15 budget.

3. The public hearings to adopt both the 2014-15 LCAP and the annual budget were held at a special board meeting on June 27, 2014.

4. Education Code 52062 (b) (1) governs the hearing process and states that the "governing board of a school district shall hold at least one public hearing to solicit the recommendations and comments of members of the public regarding the specific actions and expenditures proposed to be included in the local control and accountability plan or annual update to the local control and accountability plan. The agenda for the public hearing shall be posted at least 72 hours before the public hearing…" and be held at the same meeting as the public hearing required for the adoption budget.

5. Section 52062 (b) (2) governs the adoption process and states that the public meeting to adopt the LCAP shall be the same meeting when the budget is adopted, held *after but not on the same day* as the public hearing for LCAP presentation.

6. In the past, the district had a budget advisory committee. During FCMAT's interviews, several people indicated this was a valuable mechanism to provide input to the district's budget. This is also another method the district can utilize to promote community acceptance, trust, openness and obtain input into budget development. The district should reinstate the budget advisory committee meetings.

7. Business services and the director of categorical programs have trained the site administrators on the school allocation formulas and the allowable uses of the categorical funds. The district also has calendared small budget meetings with each of the administrators and department managers to formulate each of the 2015-16 budgets.

8. Outside the site budget allocations, changes to the budget are discussed in the executive cabinet meetings; therefore, most of the budget development process is conducted outside the public's view.
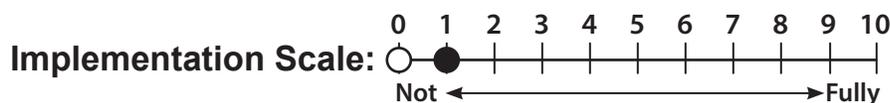
Recommendations for Recovery

1. The district should more actively seek input from the advisory board members, parents, students, community, staff and bargaining units during the budget development and LCAP process.

2. The LCAP should guide budget development and be incorporated into the school district's budgeting process.

3. The district should follow Education Code Sections 52062 (b) (1)-(2) for the public hearing and adoption processes for its LCAP and budget adoptions.

4. The budget advisory committee should be reconvened for future budget processes to enable the district to obtain community input.

Standard Partially Implemented

July 2013 Rating: 1

July 2014 Rating: 0

July 2015 Rating: 1

Implementation Scale:

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5.3   Budget Development Process

Professional Standard

The LEA has clear policies and processes to analyze resources and allocations to ensure that they align with strategic planning objectives and that the budget reflects the LEA's priorities. The budget office has a technical process to build the preliminary budget that includes revenue and expenditure projections, the identification of carryovers and accruals, and any plans for expenditure reductions. The LEA utilizes formulas for allocating funds to school sites and departments. This may include staffing ratios, supply allocations, etc. Standardized budget worksheets are used to communicate budget requests, budget allocations, formulas applied and guidelines. A budget calendar contains statutory due dates and major budget development milestones.

Findings

1. Interviews and documents reviewed indicate that 2014-15 budget development did not incorporate two important strategic plans: LCAP and the fiscal recovery plan.

   The LCAP lists the district's goals and actions to achieve those goals; therefore, the LCAP should be an integral component of the budget, yet it was not evident in the 2014-15 budget adoption process. The fiscal recovery plan is a multiyear strategic blueprint critical to the district's ability to regain fiscal solvency. The plan was included in the district's 2013-14 budget, but not in 2014-15 budget development.

2. The district's Business Services Department created a well-documented process to build school site and department 2015-16 budgets, and train principals and managers on how to understand their budgets by developing an easy to understand and comprehensive manual: "Budget Development Process for School Site."

   Administrators have become an integral part of budget development with this new process. The manual provides school site administrators with information on how their budget allocations were determined and explains how the positions for school sites carry forward to the subsequent fiscal year. The manual includes formula allocations for various resource categories.

   Budget development includes a budget workbook along with the manual, which contains unrestricted and restricted funding sources and staffing allocations. The administrators allocate their budgets across predefined account strings that are uploaded into the budget development system by the Business Services Department.

3. During this reporting period, the district has implemented a position control system that is integrated with its human resource and payroll systems although the system does not encumber payroll. Business Services staff demonstrated the accuracy of the information and how it feeds into the budget. The position control system has a budget component that enables it to calculate salary progression and benefit projections. This information is then loaded into the site-based budget development workbooks.

4. The district also uses this information to electronically upload employee benefits information to the insurance provider for reconciliation of health insurance premiums. This gives the district an effective tool for premium reconciliation and provides the ability to discontinue benefits within the time frame allowed by the insurance carrier to recoup the premiums charged for terminated employees and their dependents.

5. The district administration has restarted the budget training strategy of having a budget task force meet regularly and focus on training each school site principal and department manager to monitor their operational budget and positions. The budget task force consists of the CBO, the executive director of human resources, the director of categorical programs, and the budget technician. The budget task force has a separate set of meetings calendared for the 2015-16 budget development cycle for site budgets and to discuss staffing needs.

6. District administrators report that these meetings provided the first opportunity to view a staffing report for their site, or department, and gave these administrators an opportunity to identify people who were reported to be at their site but are no longer working at that location.

7. As part of the district's budget training strategy, the CBO has developed a budget reporting utility in an Access database that produces user-friendly budget reports and emails them as requested or at least monthly. This budget reporting database is easily updated with downloads from the PeopleSoft finance system and converted through Excel into the Access database program. In addition to the budget reports, the principals and department managers receive a monthly staffing report from the position control system.

8. The Business Services Department created a 2015-16 budget development calendar. It remains unclear how many district personnel have received the calendar. Several action items list the month of the activity, but not the due date.

9. The district has experienced significant year-over-year carryovers of Title I funding. Interviews with program directors and FCMAT's review of the district's 2013-14 carryover indicated that carryover was approximately $1.6 million that year, representing 25% of the district's total available award. This required the district to file a wavier for the excess carryover beyond the 15% allowance. Staff expressed that the 2014-15 carryover funds were reallocated much earlier than previous years, giving sites more time to spend down the funds. A review of the 2014-15 first interim financial report found that the original budget for Title I of $5.4 million was increased to $7.2 million, an increase of $1.8 million.

Recommendations for Recovery

1. The district should develop and document a process that provides for all components of the district's strategic plan to be included in budget development and integrated with the district's LCAP.
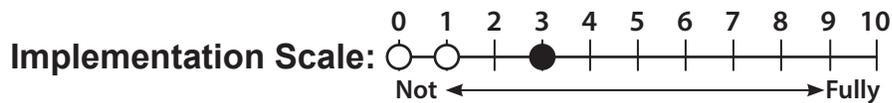
2. The district should develop the budget calendar to include all dates for statutory deadlines and other budget development tasks so that administrators and staffs are aware of due dates.

3. The district should continue to provide training to its site administrators and department managers to develop and review their budgets.

4. The district should ensure the budget calendar is disseminated to all who are responsible for deadlines.

5. The district should continue including carryover in site budgets before the first interim, but only after it has finished closing its books for the previous fiscal year.

6. The district should ensure that it reviews carryover balances and files any necessary paperwork timely to ensure use of the funds in the coming fiscal year.

Standard Partially Implemented

July 2013 Rating: 0

July 2014 Rating: 1

July 2015 Rating: 3

Implementation Scale:

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6.1   Budget Adoption, Reporting, and Audits

Legal Standard

The LEA adopts its annual budget within the statutory timelines established by EC 42103, which requires that on or before July 1, the board shall hold a public hearing on the budget to be adopted for the subsequent fiscal year. Not later than five days after that adoption or by July 1, whichever occurs first, the board shall file that budget with the county superintendent of schools (EC 42127(a)).

Findings

1. The district prepared its 2014-15 proposed budget, and it was made available for public inspection June 24, 2014, three days prior to the board meeting scheduled for public hearing and adoption as required by EC 42127(a)(1). The district held a public hearing on June 26, 2014 to present its LCAP. At its June 27, 2014 meeting, the board held public hearings to adopt its LCAP and adopt the district's 2014-15 budget. These hearings were not held in the order prescribed by Education Code Section 52062, but were held within the statutory timelines established by Education Code (EC) Section 42103. However, while the minutes indicate that a public hearing was held, they do not include the time it was adjourned to conduct the hearing or when the hearing was concluded.

2. The staff at LACOE indicated that the budget was received timely. The county office reviewed and approved the district's 2014-15 LCAP and budget in its letter dated August 13, 2014.
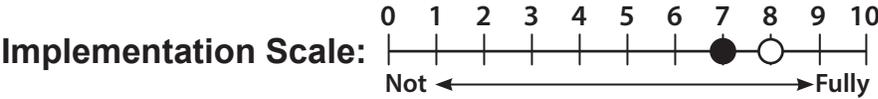
Recommendations for Recovery

1. The district should continue to hold a public hearing and adopt its budget on or before July 1 of each year.

2. The district should hold public hearings for its LCAP and adoption budget at least 24 hours prior to the board meeting adopting the LCAP and budget in accordance with Education Code Section 52062.

3. The district should ensure that the board meeting minutes reflect the time the hearing is commenced as well as the time the hearing closed and the board resumed its regular meeting.

4. The district's adopted budget should continue to be filed with the county superintendent of schools within five days of its adoption or by July 1, whichever occurs first.

Standard Partially Implemented

July 2013 Rating: 7

July 2014 Rating: 8

July 2015 Rating: 7

Implementation Scale:

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6.2   Budget Adoption, Reporting, and Audits

Legal Standard

Revisions to expenditures based on the state budget are considered and adopted by the governing board. Not later than 45 days after the governor signs the annual Budget Act, the LEA shall make available for public review any revisions in revenues and expenditures that it has made to its budget to reflect funding available by that Budget Act. (EC 42127(2) and 42127(i) (4))

Findings

1. On June 20, 2014 Governor Jerry Brown signed the 2014-15 State Budget Act, continuing the trend of passing an on-time budget. As a result, the district was required to comply with Education Code Section 42127(h), which requires it to inform the board and the public of any material changes in the state budget that would affect the budget previously adopted by the district on or before August 4, 2014.

2. The district made revisions to its 2014-15 adopted budget as required by 42127(h) at its August 4, 2014 regular board meeting. These revisions were attributed to a reduction in planned local control funding formula revenues as a result of a reduction in the gap funding percentage, increased expenditures resulting from increases in the California state teachers' retirement system contribution rates beginning in 2014-15, and increases in expenditures for salaries and benefits for additional full-time equivalent certificated personnel for dual immersion program and additional assistant principals positions.

Recommendation for Recovery

1. The district should continue to follow the requirements of Education Code Section 42127(h) within 45 days of the governor signing the annual Budget Act by revising and making available to the public changes in revenues and expenditures based on funding made available by the passage of the current fiscal year's State Budget Act.

Standard Partially Implemented

July 2013 Rating: 0

July 2014 Rating: 0

July 2015 Rating: 5

Implementation Scale:

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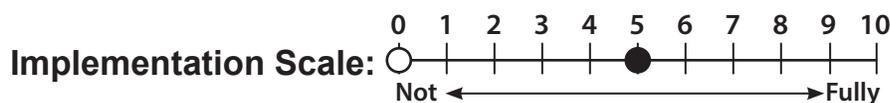
6.3   Budget Adoption, Reporting, and Audits

Legal Standard

The LEA completes and files its interim budget reports within the statutory deadlines established by EC 42130, et. seq. All reports are in a format or on forms prescribed by the superintendent of public instruction and are based on standards and criteria for fiscal stability.

Findings

1. During this review period the district filed the following interim reports:

    *   2013-14 third interim report, approved at a special board meeting on May 28, 2014

    *   2014-15 first interim report, approved at a special board meeting on December 12, 2014

    *   2014-15 second interim report, approved at a special board meeting on March 16, 2015

2. With a negative certification for its 2013-14 second interim report, the district was required to submit an end of year financial statement commonly referred to as a third interim report, projecting its fund and cash balances through June 30, 2014, for the period ending April 30, 2014. The district complied with this requirement, with the board approving the third interim report on May 28, 2014.

3. The county office's review letter for this interim report was dated June 24, 2014, recapped findings noted in its review of the district's 2013-14 adopted budget, first interim and second interim reports for the fiscal year 2013-14. The county also acknowledged the district's progress in meeting the goals established in its fiscal stabilization plan to address the district's ongoing deficit spending and achieve and maintain required reserve levels for 2015-16, which is the third year of its multiyear financial projection.

4. The county office's review letter for the district's 2014-15 first interim budget report was dated January 8, 2015. EC 42130 requires this report to describe the district's financial and budget status for the period ending October 31, 2014 and to be approved by the district's governing board within 45 days, or December 15, 2014. Minutes of the district's December 12, 2014 special board meeting indicate approval of a negative certification of the first interim report in compliance with EC 42130.

5. FCMAT's review of the documentation provided with board materials provide a date of December 11, 2014 on the standardized account code structure (SACS) budget reports. Revised budgets should be made available, along with the board's agenda, 72 hours before board action or adoption to allow the board and the public enough time to review the material and formulate questions. Although the December 11, 2014 print date on the board materials does not provide an absolute indication that the report had not been finalized and made available within 72 hours of the December 12 meeting date, the district should strive to make all attachments to a board agenda available at least 72-hours prior to the meeting date.

6. The county office's review letter, for the district's 2014-15 second interim budget report, was dated April 14, 2015. EC 42130 requires this report to describe the district's financial and budget status for the period ending January 31, 2015 and to be approved by the district's board within 45 days, or March 17, 2015. The district's March 16, 2015 special board meeting agenda included the budget revision in its consent agenda, and minutes of the meeting reflect approval of the district's negative certification of its 2014-15 second interim report.

7. Financial reports for each interim submitted to LACOE during this review period were in the SACS format; and although not all conditions in the criteria and standards section were met, they included assessments of the district's fiscal stability for each of the criteria and standards measured by data included in the SACS supplemental reports. Additionally, budget-revision content is provided to LACOE in the format required by LACOE. Inquiries with LACOE staff confirmed that the district submitted interim reports within the appropriate timelines.

Recommendation for Recovery

1. The district should continue to ensure that all budget reports are approved by the governing board and filed with LACOE on time, and include a plan to meet all financial criteria and standards for the district's budget. This should include a plan to eliminate the district's structural budget deficit while maintaining reserves at required levels.

Standard Partially Implemented

July 2013 Rating: 2

July 2014 Rating: 2

July 2015 Rating: 5

Implementation Scale:

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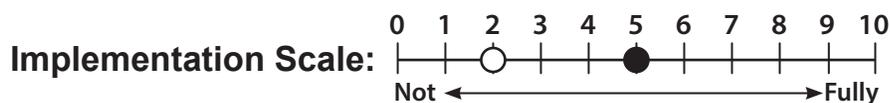
7.2   Budget Monitoring

Professional Standard

The LEA implements budget monitoring controls, such as periodic budget reports, to alert department and site managers of the potential for overexpenditure of budgeted amounts. Revenue and expenditures are forecast and verified monthly. The LEA ensures that appropriate expenditures are charged against programs within the spending limitations authorized by the board.

Findings

1. All purchase requisitions follow a work-flow process that starts at the site or department. The requisition is processed for review and approval by the site or department administrator, followed by the cabinet-level administrator and director of categorical programs, if necessary, to ensure program compliance with state and/or federal grants. The business office budget technicians review for budget availability, the CBO for necessity, and the requisition is forwarded to purchasing for the issuance of the purchase order. Budget availability is determined for the overall site or department budget not at the object code level.

2. The district utilizes centralized budgeting control and the PeopleSoft financial system issues a warning when there is an insufficient balance to process purchase requisitions. This system control is referred to as a soft stop and allows the user to override the warning so the transaction can be processed. PeopleSoft allows the district to implement a hard stop that prevents purchase requisitions from being processed without sufficient budget. Because of limited staffing in the business office, implementing a hard-stop control would severely delay the purchasing process and therefore would not be practical. To make progress in this standard, the district should review staffing levels in the Business Services Department for essential functions.

    While the Business Services Department prepares and posts budget transfers at interim reporting periods for all school sites and departments, the transfers are without supporting documentation and are approved by the chief business officer instead of the site administrator/department head responsible for the budget. The site or department should initiate budget transfers before submitting the purchase requisition for business office approval.

3. Interviews with staff and observations by FCMAT confirm that encumbrances for nonpublic school (NPS) purchase orders are overstated. The special education budget technician issues one purchase order for each NPS contract based on the student's individualized education program (IEP). Subsequent changes to the student's IEP for additional services or the addition of a new student to that vendor are updated to the existing purchase order, but reductions in services or exiting students have not consistently been adjusted from the purchase order.

4. A review of current encumbrances confirms that overstatements occur when the student no longer needs the NPS placement, the NPS placement has changed to a new vendor, or the student relocates to another district, and the budget technician is not notified of the change. This situation can allow an overpayment to be processed against the purchase order.

5. The district should define a process of notification for all NPS changes that affect the purchase order as well as changes in student enrollment. The Special Education Department oversees all changes in NPS placements and should ensure proper notification of changes to the business office budget technician accordingly. The data technician in the Information Technology Department should be responsible for notifying the special education budget technician when a student disenrolls from the district so that a change can be made in the purchase order. At the time of the FCMAT interviews, this position was vacant, and it was uncertain if another employee was assigned to this task in the interim.

6. Site personnel have reported that they are comfortable using the PeopleSoft purchase requisition system. FCMAT verified that purchase requisitions post to the encumbrance ledger, reducing the remaining budget balance. This only occurs once the purchase order has been approved for processing. Depending on how long it takes to generate purchase orders by not encumbering purchase requisitions, the site could potentially overspend the budget.

7. As previously mentioned, the Business Services Department emails budget reports to administrators and managers upon request or at least monthly. Administrators state that the budget reports are timely, and the format is easy to understand. Although administrators and mangers have access to PeopleSoft budget reports online, the reports lack descriptions and are difficult to interpret.

8. To ensure that purchases charged to categorical resources are appropriate and comply with spending requirements before issuing a purchase order, the director of categorical programs reported that the department created a guidebook for Title I and trained all principals on how the funds can be used; however, this could not be confirmed FCMAT. The guidebook defines allowable expenditures for each grant and provides a detailed narrative describing how funds can be used to supplement but not supplant the core program. The current process requires all requisitions to be reviewed and approved by the director of categorical programs for appropriateness before the progressing a purchase order is processed.

Recommendations for Recovery

1. The district should consider implementing controls in the purchasing system so that funds are encumbered at the requisition level, and the purchase cannot proceed without sufficient funds.

2. The district should consider implementing a hard-stop control in the purchasing process.
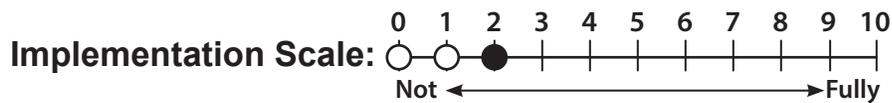
3. Budget transfers should have sufficient supporting documentation, and the site or department should initiate them before submitting the purchase requisition for business office approval.

4. The district should define a process of notification for all changes with the NPS that affect the purchase order as well as changes in student enrollment. When changes in student placements or enrollment occur, it is essential for the budget technician to be properly notified and for a change order to be issued to reduce the encumbrance.

5. All employees who use the online requisition system should attend an annual in-service for the requisition system.

6. The district should provide site administrators with an annual in-service workshop on budget monitoring.

7. The district should continue training site personnel on categorical budget rules and regulations on appropriate use of funds.

Standard Partially Implemented

July 2013 Rating: 1

July 2014 Rating: 0

July 2015 Rating: 2

Implementation Scale:

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        0  1  2  3  4  5  6  7  8  9  10
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7.3   Budget Monitoring

Professional Standard

The LEA uses an effective position control system that tracks personnel allocations and expenditures. The position control system establishes checks and balances between personnel decisions and budgeted appropriations.

Findings

1. From interviews, observations and documents provided, FCMAT verified that a position control system was implemented, representing a major accomplishment for the district. As the district continues toward full implementation, some refinement is in process as is discussed further in this standard.

2. The district uses PeopleSoft as its accounting and financial reporting software provided by LACOE. The district utilizes the Human Resource System (HRS), an integrated personnel, payroll and retirement system that is separate from, but interacts with PeopleSoft.

   The position control database is located within HRS, and each position is stored in the database using a unique position number. Positions for the current and subsequent fiscal year are stored in the database. The core position control system is fully implemented and provides a link between HRS, payroll and budget. The system is managed by the business office budget technician. LACOE provides a generic position control user manual; however, the district will need to develop processes and procedures that are exclusive to the district's operations.

   The district reported that it had developed an authorization-to-employ form, which is required for all personnel actions. This form is used to create a new position; fill a vacancy; add a stipend or extra duty; or change the number of work days, hours or location. The site/department requesting the change generates the form and submits it to the executive cabinet-level administrator. Upon review and approval, the form is sent to the business office budget technician to determine if there are sufficient funds or requires board/state trustee approval. If the change requires board/state trustee approval (such as a new hire), the budget technician determines whether the position has been preapproved or needs to be placed on the board agenda for approval. Once this occurs, the budget technician assigns the position number and forwards the form to the CBO for signature and human resources for processing. The state trustee has final approval.

3. The Human Resources Department enters demographic data and salary placement information for new employees in the position control system. Functions between the business office and Human Resources provide adequate checks and balances between the hiring of personnel and the appropriation of budget. The interaction between the two departments is timely, supportive and creates a positive internal control environment. The administrators routinely bring the two groups together to discuss issues and this collaborative process builds a strong foundation for problem solving. For example, if an

employee's pay status changes from paid status to unpaid, the Human Resources staff immediately sends an email notification to the payroll staff to prevent overpayments. Afterward, Human Resources follows up with the routine paper form to document the pay status change and the board action.

According to business office staff members, implementing position control has decreased payroll errors resulting from incorrect pay rates for overtime, extra time, or hourly work. The new process identifies the employee's position number placed on the timesheet and automatically pulls the pay rate from the position control system to generate the pay check.

4. A position control system is instrumental in the budget development process for a district this size. The system has the capability to advance all positions to the next step on the salary schedule, apply new benefits rates and update each position to new salary schedules and calendars. The information is downloaded into Excel and uploads into the budget ledgers in PeopleSoft. This functionality has improved the accuracy of the budget and alignments of the budget with position control records. The district is continuing to align HRS with position control as the last step in implementation.

5. When the district initially converted to position control, staff in the Business Services and Human Resources departments spent several days reconciling the data. The reconciliation continues as Business Services compares staffing reports with school sites and department managers, who have identified personnel on their rosters who no longer work at their site, or in some cases the district.

6. Human resources staff reports that some vacant positions that were previously tracked in Excel spreadsheets may not be entered into the new position control system. During implementation of position control, staff found that some classified personnel were verbally approved to work additional hours beyond what was originally board-approved. Members of the Human Resources and Business Services departments are identifying these variances, and management will need to resolve the discrepancies.

    Other identified issues include incorrect salary amounts in the HRS system that did not align with the salary schedules. Updated salary tables have been entered into the position control system, which populates HRS and ultimately payroll. The implementation of position control allowed staff to process the large number of stipends that were due to employees by automatically calculating the amount and processing this information to the payroll system.

7. The final reconciliation will include matching information after several payroll cycles with the budget, payroll and HRS.

8. In its previous report, FCMAT recommended that district draft board policy addressing payroll overpayments and identifying measures for repayment. FCMAT was not provided with documentation to substantiate that such a policy was created.
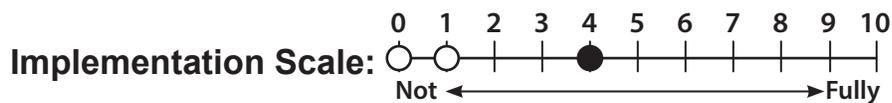
Recommendations for Recovery

1. The district should continue its efforts to fully implement position control.

2. The district should develop position control processes and procedures that are exclusive to its operations.

3. The district should ensure all management, certificated and classified positions are included in the position control system as well as lump-sum amounts for stipends, extra duty pay, substitutes, vacation payouts and estimated column movements.

4. The district should continue to reconcile position control with Excel spreadsheets, the HRS system and budget.

5. The district should draft board policy addressing payroll overpayments to staff and the measures that will be taken to obtain repayment.

6. Position control should be periodically updated for all personnel changes throughout the fiscal year.

7. The district should continue using the "Authorized to Employ" form to update position control as well as track and approve changes.

Standard Partially Implemented

July 2013 Rating: 1

July 2014 Rating: 0

July 2015 Rating: 4

Implementation Scale:

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8.1   Accounting

Professional Standard

The LEA forecasts its cash receipts and disbursements and verifies those projections monthly to adequately manage its cash. The LEA reconciles its cash to bank statements and reports from the county treasurer monthly.

Findings

1. The state's fiscal position has substantially improved over the last two fiscal years. With the improvement in the economy and cash availability at the state level, the governor approved the elimination of cash deferrals of principal apportionment payments. This recovery in the economy coupled with the elimination of cash deferrals has improved the district's cash flow, but not the structural imbalance created when budgeted expenditures exceed budgeted revenues. The district continues to project ongoing deficit spending and may need to draw cash from the emergency state loan appropriation. The district should continue efforts to balance the budget and eliminate the structural deficit.

2. The district prepares current year cash flow projections at budget adoption and each of the interim reporting periods. The board packets and supporting documentation posted on the district's website for the 2014-15 first and second interim financial reports includes the current year cash flow projections.

    The district provided FCMAT with a projected 2015-16 cash flow that was completed at the approximate time of the second interim, but this document was not included in the board agenda nor was it in the board presentation materials provided to FCMAT. The district should increase its efforts to educate the board and public on the importance of cash availability and monitoring by preparing cash flow projections for the subsequent fiscal year at the required reporting periods. The state trustee and advisory board should be aware of the impact of continued deficit spending on the district's cash balances at any point in the fiscal year.

    Based on FCMAT's analysis of the 2014-15 budget, the cash flow projections and the associated processes for monitoring cash are adequate. The 2014-15 cash flows that were included in each interim financial report packet demonstrate that the cash flow document matches the projected budget, which agreed with state aid projections provided by CDE. The district can improve these processes by producing monthly cash flow projections.

    The cash balance reports are generated from the district's PeopleSoft financial system, and the county office balances the cash in the financial system with the county treasury. Staff reported that the fiscal services manager provides the chief business official with weekly and month-end cash balance reports for each fund although this was not verified. These cash balance reports reflect actual transactions that have been posted to date plus estimates for the remaining months and show the estimated ending cash balance in each

of the remaining months. During this reporting period, the district's cash position has improved; therefore, the district only reviews cash flow at budget adoption, and the first, second and third interim periods.

3. The district provided documentation that demonstrated timely and up-to-date reconciliation of the clearing and revolving cash fund accounts. The Business Services Department staff indicated the food services account is now reconciled monthly and is also current; however, FCMAT was unable to confirm this from the documents provided (see Standard 17.1 for further discussion).

4. Outstanding bank reconciliation items that are older than six months are written off with the exception of debts owed to the district by former board members and some employees. Bank reconciliations and amounts written off as uncollectible should be approved and signed off by the chief business official.

5. Most transactions in the district's revolving account are salary advances or payroll errors. FCMAT's review of the revolving account ledger confirms that salary advances have decreased substantially over the previous fiscal year and average 10-15 per month. The district has had some instances where employees were overpaid and should modify its current salary overpayment collections process by providing a written agreement with the employee involved and schedule follow up to ensure repayment. The ledger shows that repayments for salary overpayments are collected; however, from the documents provided, FCMAT could not determine who repays and how much time elapsed from the salary overpayment to the repayment. See also Standard 8.2

Recommendations for Recovery

1. The district should continue efforts to eliminate the structural deficit.

2. The business office should prepare monthly cash flow statements to be included in board packets, and discuss the importance of cash flow at board meetings.

3. The business office should present the current and one subsequent fiscal year when projecting cash-flow statements.

4. The district should modify its current salary overpayment collections process by following a written agreement with the employee involved, and schedule follow up to ensure repayment.

Standard Partially Implemented

July 2013 Rating: 1

July 2014 Rating: 3

July 2015 Rating: 4

Implementation Scale:

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       Not ←————————————————→ Fully
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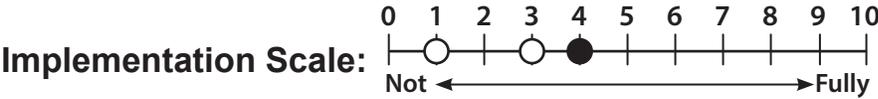
8.2   Accounting

Professional Standard

The LEA's payroll procedures comply with the requirements established by the county office of education, unless the LEA is fiscally independent. (EC 42646) Per standard accounting practice, the LEA implements procedures to ensure timely and accurate payroll processing.

Findings

1. The district has three payroll technician positions, but only one is filled with a permanent employee. The other two positions are filled with retirees or substitutes at various times throughout the year. During FCMAT's visit, the only permanent employee was absent on the day payroll was due for processing, causing staff from other positions in the business office to help enter timesheets so employees could be paid timely. Processing payroll transactions requires familiarity with the payroll system and involves complex rules and regulations for proper pay rates as well as adherence with the bargaining agreements. For proper internal controls, the district should ensure that only authorized personnel can process payroll transactions. The district should also ensure that when it employs retiree consultants who have been previous CalSTRS or CalPERS members, it follows the total dollar earning limitations, total hours of work limitation and/or reporting requirements contained in Government Code Sections 7522.56, 7522.56(f), 21221 and Education Code Section 45134.

    Staff indicated the district finds it difficult to attract qualified candidates to fill these positions. Several applicants that have applied have limited experience in processing payroll and are not familiar with the LACOE payroll system. Payroll errors and lack of time to properly execute the payroll are a direct result of this staffing problem, leading to payments from the revolving fund account outside of the payroll system.

2. Board Policy 3314.2 - Revolving Funds - was adopted on August 4, 2014. This policy states: "Pursuant to Education Code 42810, the Board has adopted a resolution establishing a revolving cash fund for use by administrative staff. The fund shall be used for emergency purchases or to correct an error in an employee's salary pursuant to Education Code 45167." As mentioned in Standard 8.1, the district routinely issues salary advances for payroll corrections through the revolving account. Although the district's internal procedure requires staff members from Human Resources and the Business Services departments meet before each payday to discuss outstanding payroll overpayments, the district should have repayment agreements with any employee who owes funds back to the district.

    The district policy does not include administrative regulations that the business office can follow to collect or write off payments due the district. The district should define procedures to avoid any appearance that uncollected payments represent a gift of public funds.

3. School sites use sign-in sheets to record attendance and total hours worked. School site employees sign rosters located in the school office each day upon arrival, and sign out before leaving campus. Teachers are required to call the Sub-finder system to arrange for a substitute and record their absence. Upon return, the employee completes absence verification for supervisor approval. The school site office manager reconciles the absences with the Sub-finder system and absence sheets.

4. The business office now utilizes Excel spreadsheets instead of ledger cards to record absences. Although this is an improvement, the district is still vulnerable because of data loss and errors. Staff report that each employees' record for vacation and sick leave is reconciled and recorded onto the spreadsheets, making it easier to determine when employees exhaust their leave balances.

5. Because the payroll system is not automated to electronically process time cards, the payroll process for hourly employees is cumbersome, requiring many hours of manual processing and verification. The district has identified software that will allow for electronic timekeeping and absence management. The same product is used by other districts on LACOE's payroll system. The district had entered into negotiations with the software company at the time of FCMAT's fieldwork.

   Internal controls for payroll should provide the appropriate checks and balances between departments and segregation of duties in the business office. Proper internal controls would ensure that the employees who processes payroll in the LACOE system do not sign the payroll warrant list or have access to the pay warrants received from the county office. As reported in the prior year's FCMAT report, the district should ensure that proper segregation of duties is established and monitored periodically.

6. Despite the implementation of position control, payroll errors remain frequent. Staff runs payroll error reports after processing the payroll warrant list. The district should run error reports and review before finalizing the warrant listing. Contributing to the issue is the lack of permanent staffing as previously reported. Because employees and substitutes processing payroll barely have time to meet deadlines, some important steps are eliminated in the process. The district runs some system-delivered reports that show various errors encountered in the night's payroll run. The district should have processes to reconcile and review payroll to capture errors before running the payroll warrant register, and train all payroll staff on the error reports that are available.

Recommendations for Recovery

1. The district should follow all Government Code and Education Code requirement listed above when employing retirees from CalPERS or CalSTRS.

2. For proper internal controls, the district should ensure that only authorized personnel have the ability to process payroll transactions.

3. The district should enter into an agreement for repayment with any employee who has been overpaid. According to interviews with members of each department, the internal policy for these overpayments is not consistently followed.

4. The district should define procedures to avoid any appearance that uncollected payments represent a gift of public funds.

5. The district should ensure that proper segregation of duties is established and monitored periodically.

6. The district should have processes to reconcile and review payroll to capture errors before running the payroll warrant register, and train all payroll staff on the error reports that are available.

Standard Partially Implemented

July 2013 Rating: 1

July 2014 Rating: 1

July 2015 Rating: 1

Implementation Scale:
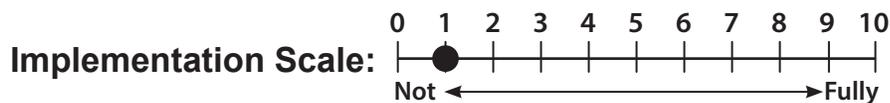
9.2   Attendance Accounting

Professional Standard

School sites maintain an accurate record of daily enrollment and attendance that is reconciled monthly. School sites maintain statewide student identifiers and reconcile data required for state and federal reporting.

Findings

1. The main source of school district funding is a state apportionment based on the LCFF, which is based primarily on ADA certified in the P-2 and annual attendance reports and unduplicated pupil enrollment certified in the CALPADs system. Therefore, it is essential that districts establish operational policies and procedures for systematically acquiring and entering key data into the student information system (SIS) for students enrolling and disenrolling in the district. Additionally, accurate and timely attendance is essential to ensuring districts meet California's compulsory attendance laws.

2. It is of paramount importance to make certain that data reported to the state is accurate by establishing standardized procedures that ensure all student data is entered in a consistent format, and taking and recording student attendance in the SIS each day. All school site personnel must consistently follow these procedures. Board policies, administrative procedures, desk manuals and routine training are valuable resources for staff members with duties that include accurately reporting this critical information.

3. Interviews with district and school site personnel indicate that there has been no change in district procedures for entering new student enrollment into the SIS or attendance accounting. During FCMAT's last review, varying attendance practices were identified from site to site. While many sites report similar practices in core daily attendance activities, FCMAT identified some inconsistencies in the approaches to collecting, recording, reviewing and certifying attendance. While elementary teachers take attendance daily, inconsistencies in practice continue, according to interviews.

4. Teachers are required to take attendance in compliance with the California Code of Regulations (CCR), Title 5, Section 401, (a)–(d) which states the following:

   (a) Elementary school attendance shall be kept in a state school register, as required by section 44809, except when a central file is maintained as authorized by Education Code section 44809.

   (b) High school attendance (including junior high school) shall be kept on forms approved by the California Department of Education.

   (c) In all high schools, except those listed in (d) of this section, each teacher shall be required to submit to the principal, at least once each school day, a report of attendance for each period of the day in which he conducts classes, listing the names of all pupils absent in any period.

(d) In all classes for adults, continuation schools, and classes and regional occupational centers and programs, attendance shall be reported to the supervising administrator at least once each school month.

School site attendance staff report that they run daily attendance reports that identify the teachers who recorded or did not record attendance and the periods that attendance was not recorded (if applicable). When attendance is not taken, the attendance clerks provide reminders in inconsistent ways. The district should hold accountable any teacher who fails to complete an accurate record of attendance. All teachers should be reminded of the importance of reporting correct attendance, and site administrators should review signed attendance reports to verify the teachers' signature. The district should hold accountable any administrator who fails to follow up and correct a teacher's failure to prepare and complete an accurate record of attendance.

5. Interviews with school site personnel confirm that teachers utilize the Aeries Browser Interface (ABI) to record attendance for each day/period. During FCMAT's last review, staff indicated that at some sites, teachers took attendance on manual registers that were forwarded to the school office, where an office staff member entered the data into the Aeries attendance system. While there were no new reports of this practice during interviews for this reporting period, the team was unable to determine whether it continues at school sites.

6. Interviews with school site staff confirm that teachers receive attendance folders containing manual attendance registers daily. Teachers record attendance on the manual registers then enter the information into ABI. The manual registers and parent/doctor notes for prior absences are forwarded to the school site attendance office. The attendance clerks verify the accuracy of the attendance recorded on the registers with the attendance entered in the AERIES system. Interviews with staff indicate teachers are never locked out of the attendance system during the instructional day. The district should establish a timeframe for teachers to record attendance each day, such as the first two hours of the school day for elementary school sites. The Aeries system should be configured so that, once this time period has passed, teachers are prevented from entering or modifying attendance for that day and must confirm attendance directly through the attendance clerk.

7. School site personnel report that students who come to school late are required to report to the school office before going to class to ensure that attendance records are accurately updated. The purpose of their late arrival is accurately verified and recorded. However, the district should establish protocols that ensure attendance is properly adjusted when the student arrives after the teacher recorded attendance, but before the registers are forwarded to the school attendance clerk. Interviews with office staff at one site indicated that if the teacher had not entered attendance into the SIS when the student arrived at the office, the student was sent to class, and the teacher was expected to record the tardy. The district's independent audit for the period ending June 30, 2012 identified this weakness in audit finding 2012-17 citing that "students were not always marked tardy when a tardy note was on file." The district should ensure that all school sites consistently follow procedures that ensure teachers record daily and/or period attendance based on a set schedule; students arriving late to class should be sent to the office attendance clerk, who should ensure that

the attendance accurately reflects the student as tardy if applicable. Teachers also have a responsibility to ensure that any student leaving before the end of the school day with an authorized parent or guardian is instructed to report to the school site attendance clerk before leaving campus.

8. Weekly and monthly attendance certification reports are printed from the student information system at the end of the applicable period and are signed by the teachers and retained at the school sites. Interviews with district staff indicate that the district office does not verify or review the class registers certified by teachers. During interviews, attendance staff report that teachers can still modify the attendance in the SIS. The district did not make any changes to implement lockout procedures for attendance following the close of the month. Interviews also indicate that teachers are not required to recertify weekly registers when changes in attendance occur after certification. School months should be closed to prevent school site personnel from altering attendance after it has been certified for the attendance month.

9. School site attendance clerks should generate system reports to test the accuracy of data entry at the site level, such as those for unexcused absences and truant students, in conjunction with other Aeries reports to confirm that data balances maintain continuity from one month to the next. School site attendance clerks should ensure that the certified weekly attendance reports retained at the site agree with the monthly report before certification by the principal. The following are examples of system reports available to detect irregularities:

    • At the district office level, the accounting technician generates monthly system reports and verifies the accuracy of the student attendance reported at the school level, checking that monthly certified data on registers agrees with the data in the SIS.

    • A class-by-class count report that was manually prepared is compared to the Aeries student gains and losses by grade level to ensure that enrollment counts agree between the manual and system reports.

10. District office personnel interviewed by FCMAT during the last review period stated that the procedures for completing each reporting period (P-1, P-2 and annual) include a reconciliation and review of monthly reports generated by the school sites with the districtwide system reports before submission to the state. As previously noted, school site personnel indicate that instructional staff can make changes to attendance after certification, and the school does not require teachers to recertify weekly/monthly reports when changes occur. This can lead to differences between certified documents retained at the site and reports run by the district that are utilized to prepare state attendance reports.

11. A review of the audit report for the period ended June 30, 2013 cited variances between attendance reported to the state for the district's P-2 and annual reporting periods and the records maintained by the district. Finding 13-35 cited discrepancies between the average daily attendance totals reported for five of six sites selected for review and the attendance used to prepare attendance reports generated by the district office and submitted to the state. This finding also identified inadequacies in maintaining attendance registers and attendance registers that were either missing or not signed and dated by teachers in a timely manner.

12. Each school month should be closed within a reasonable amount of time after the school month ends, and the Aeries system should be configured to lock out school site personnel at the end of that time. Procedures should be established to ensure that all appropriate recertifications are prepared and retained for audit when changes are necessary, and any attendance reports submitted to the state can be amended if necessary. Once an attendance month is locked, sites may view the information, but cannot change the data. The school site attendance clerk must identify any necessary changes and request the school month to be reopened so that school site personnel can make corrections.

When corrections are necessary, all reports for the period should be rerun, recertified and retained for audit to ensure state-reported attendance is accurate, and supporting documentation accurately supports certified data.

13. Because substitute teachers do not have access to the Aeries system, they use manual attendance rosters. The school site attendance clerk must subsequently enter the data from these rosters into Aeries. The district and Aeries software provider should review how substitute teachers can access the system to enter the daily attendance for students as guest users by utilizing a password. The district should ensure consistent procedures for recording attendance during a teacher's absence are followed districtwide.

14. Weaknesses in internal controls and attendance accounting for independent study were again identified in the district's annual audit for the period ending June 30, 2013. Variances between the district's monthly attendance summaries and the school site monthly attendance summaries for short-term independent study attendance resulted in the overreporting of ADA by 22 days for grades 1-3. Additionally, the audit cited discrepancies in the supporting documentation retained at the school site, which was not updated to reflect the adjustments made to attendance for students who completed their work assignments. Accurate updated attendance records should be retained by school sites and should accurately support the attendance claimed by the district.

15. Although district personnel report that they have access to the Eagle Aeries attendance software user manual, a standardized district attendance policies and procedures manual does not exist. A comprehensive district office and school site attendance policies and procedures manual, also known as an attendance accounting handbook, should include step-by-step instructions that describe enrollment and attendance procedures from the first moment of a student's registration through the issuance of the final state attendance reports.

The handbook should include at a minimum:

- Legal requirements

- Education Code requirements

- Enrollment and disenrollment procedures

- Forms

- Attendance instructions

- Attendance system operations and codes

The handbook should be distributed at the beginning of each year to principals, assistant principals, school site clerical and support staff, attendance and information technology support staff, and any necessary district office staff.

16. This manual would provide the schools with a reference source to use in performing their duties. A manual will also provide district office attendance staff and administrators with the necessary guidelines to hold staff accountable for the proper recording and accounting of daily student attendance and the necessary tools to accurately report attendance through the entire reporting and certification process.

17. The district has historically experienced difficulty in properly collecting, recording, maintaining and reporting enrollment and attendance, which has resulted in repeated audit findings related to attendance and numerous errors and anomalies in CALPADs reporting submissions. To address this issue, the district engaged the services of an information technology/student information system retiree who focuses on overseeing the collection and maintenance of student data in the student information system and CALPADS reporting.

18. Among the duties described by this consultant are managing and supporting the student information system, overseeing and directing the work of data technicians, and complying with CALPADs reporting requirements. The contract requires the consultant to provide the following:

   a. Statewide student identifiers
   b. Language census (R30) – Reporting of EL, IF, RFEP students, teachers, teacher credentials
   c. Student national origin report (SNOR)
   d. CBEDS
   e. Training and problem solving for users of CSIS

   This position oversees the work of 11 data technicians; seven are housed in the Information Technology Department at the district office. The remaining four include a long-term substitute who, along with the three positions located at the district office, manages student data for multiple elementary school sites. The data technicians at the district office also support the routine administrative duties of the technology department, and assist in correcting CALPADs/Aeries discrepancies. Interviews with district staff indicate that inconsistencies exist in how data technicians enter data into the Aeries system. Additionally, the consultant reports that while the data technicians provide assistance in CALPADs reporting efforts, it is unlikely that anyone could perform her duties in her absence. The district should establish a cross-training schedule to ensure that essential functions can be maintained in the absence of the consultant until a permanent employee can be hired in this position. District administration should consider using the self-paced CALPADS training provided online by California School Information Services (CSIS.)

19. While data technicians are solely responsible for establishing, entering and maintaining student data in the student information system, they do not enter or modify attendance; this is performed by school site personnel. School site attendance personnel collect and provide to data technicians information for new student enrollment and any other changes in student demographic data for existing and exiting students. Data technicians are also responsible for modifying attendance codes in the system based on parent and doctor notes submitted to verify absences.

20. Unlike the data technician positions housed at secondary school sites, these technicians create new student files and exit students who are leaving the district using the student information system at the district office. This requires transporting student enrollment documentation from the school site to the district office and back, which presents a risk for losing or misplacing documentation and a delay in entering information into the student information system. There is great concern with the movement of student data and records. Data technicians should have a dedicated workspace at each school site to perform duties related to student enrollment and absence verification.

21. While the submission of data to CALPADS has improved over the last two years, FCMAT received inconsistent reports on the effectiveness of procedures followed for reconciling information between CALPADS and Aeries.

22. Interviews with district staff indicate that attendance for NPS students is not entered into Aeries and that the accounting office uses the ADA reported on the attendance registers that the provider forwards with NPS invoices to prepare attendance reports. Services with nonpublic school providers are based on each student's IEP and 504 supplement agreements. The district should require NPS providers to forward official attendance to the district office accounting technician at the end of each week. The attendance reported on these registers should be entered into the Aeries SIS upon receipt. When invoices are submitted to the district, staff should compare the attendance days reported on attendance registers with the days provided on the NPS invoice.

23. The district updated board policies and administrative regulations for student admissions, boundaries and attendance in August 2014 in conjunction with the transition to Gamut online. Although board policies, administrative regulations and supporting exhibits have been adopted, it is not evident that each was specifically tailored to the district's specific circumstances or environment. While the use of the Gamut services is beneficial in ensuring that all board policies are routinely updated to incorporate change in laws and regulations, it is important for the district to invest time in reviewing the content of each update and incorporating details specific to the local education agency.

Recommendations for Recovery

1. Standardized attendance procedures should be established and consistently followed by all school site personnel.

2. All teachers should be reminded of their duty to complete accurate attendance records and be held accountable for Education Code and California Code of Regulations requirements.

3. The district should establish a set timeframe for teachers to record attendance each day, such as the first two hours of the school day for elementary school sites, and ensure teachers record daily and/or period attendance based on a set schedule. The Aeries system should be configured so that once this time period has passed, teachers are prevented from entering or modifying attendance for that day and must confirm attendance directly through the attendance clerk.

4. Teachers should continue to ensure that any student leaving with an authorized parent or guardian before the end of the school day or arriving after attendance has been completed is instructed to report first to the school site attendance clerk.

5. The district should establish a SIS access configuration schedule limiting the ability for entering and/or editing student attendance, ensuring that teacher access ceases after a predetermined time each school day and that school site attendance clerk access ceases upon certification and closure of each school month. Procedures should be established for modifying student attendance after the close of the attendance month, which include notification to the business office as well as recertification of registers.

6. The district should establish procedures to ensure that when changes are made to certified attendance, all appropriate recertifications are prepared and retained for audit, and any attendance reports submitted to the state are amended if necessary.

7. The district office personnel responsible for reporting attendance should verify that the data in the student information system agrees with the certified monthly attendance registers.

8. School site administrators should review signed attendance reports to verify the signature of the teacher, follow up with the school site attendance clerk to determine teachers that do not prepare accurate attendance records, and hold accountable teachers who fail to prepare accurate records.

9. District office staff should ensure that signed registers are verified or reviewed by school site attendance staff and administrators.

10. The chief business official should review state attendance reports before they are forwarded to the state trustee for review and approval.

11. The district and Aeries software provider should review access to Aeries as a guest or substitute teacher using a separate password to determine if substitute teachers can access the system. All substitute teachers should be required to take and certify attendance each morning/period either through a manual register or automated access.

12. The district should conduct periodic reviews of weekly and monthly registers certified by teachers, ensure that attendance is properly recorded and that proper documentation is retained by school sites.

13. The district should establish standardized procedures for recording student independent study apportionment attendance and require supporting documentation be retained at the school sites. Accurate updated attendance records should be retained by school sites and should support the attendance claimed by the district for independent study. The district should develop a comprehensive district office and school site attendance policies and procedures manual that includes step-by-step instructions that describe enrollment and attendance procedures.

14. The handbook should be distributed at the beginning of each year to principals, assistant principals, school site clerical and support staff, attendance and information technology support staff, and any necessary district office staff.

15. The district should ensure there is adequate cross-training for CALPADS reporting.

16. The district should make appropriate adjustments to create and maintain student enrollment in the student information system at each school site. These duties should coincide with the duties of attendance and enrollment, which should be reviewed and monitored by those responsible for attendance and CALPADS reporting. The district should discontinue the practice of transporting student enrollment documentation from the school site to the district office and back by providing data technicians with dedicated workspace at each school site where they can perform their duties related to student enrollment and absence verification.

17. The district should seek qualified candidates to fill the position created by the district for management, oversight of student data and CALPADs reporting.

18. Staff should be required to use the online CALPADS training provided by CSIS.

19. The district should ensure that effective procedures for reconciling information between CALPADS and Aeries are established and followed.

20. The district should establish procedures for identifying and tracking all nonpublic school students, ensuring their data is entered into the SIS consistently and timely.

21. The district should require NPS providers to forward official attendance to the district office accounting technician at the end of each week. The attendance reported on these registers should be entered into the Aeries SIS upon receipt. Attendance reported on invoices submitted by NPS providers should be compared to the attendance reported and recorded in the SIS.

22. Board policy and administrative regulations should incorporate details specific to the district's circumstances and/or environment and should be routinely updated.

Standard Partially Implemented

July 2013 Rating: 2

July 2014 Rating: 2

July 2015 Rating: 2

Implementation Scale:

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     0  1  2  3  4  5  6  7  8  9  10
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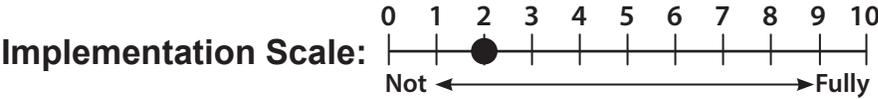
9.3   Attendance Accounting

Professional Standard

Policies and regulations exist for independent study, charter school, home study, inter-/intra-LEA agreements, LEAs of choice, and ROC/P and adult education, and address fiscal impact.

Findings

1. The district updated and added board policies and administrative regulations on attendance through its transition to CSBA's Gamut online. Board policy and administrative regulations include the following:

    *   BP and AR 5116.1 Intradistrict Open Enrollment, adopted August 4, 2014

    *   BP and AR 5118 Open Enrollment Act Transfers, adopted August 4, 2014

    *   AR 5117 Inter-District Attendance Permits, approved March 18, 2015

    *   Inter-District Attendance Application 2015-16, approved at March 18, 2015 board meeting

    *   BP and AR 6158 Independent Study, adopted August 4, 2014

    *   BP 6176 Weekend/Saturday Classes, adopted August 4, 2014

    *   AR 6200 Adult Education, approved August 4, 2014

2. Board Policy and Administrative Regulations 6158 address independent study. The district continues to operate independent study programs that are offered to students upon request when absences will exceed five or more school days in accordance with EC 51747. This type of independent study program is known as a short-term independent study contract. Parents may request that their student be placed on independent study by completing an application and agreeing to the terms of the contract. State attendance regulations for independent study are stringent and require the school, parents, and teachers to follow each element of the agreement in a particular order. Failure to follow each element of the agreement will result in the state disallowing all independent study ADA credit for a student.

3. BP 6158 states that "the superintendent or designee shall annually report to the board the number of students participating in independent study, the average daily attendance generated for apportionment purposes, the quality of these students' work as measured by standard indicators, and the number and proportion of independent study students who graduate or successfully complete independent study." Since the board policy was established during the 2014-15 fiscal year, FCMAT was unable to determine whether the district followed the new board policy during this review period.

4. In addition to attendance reporting findings noted in Standard 9.2, the state controller's June 30, 2013 audit report also cited internal control weaknesses because of the districtwide lack of oversight and monitoring of independent study practices to ensure school sites create and maintain proper independent study contracts. The findings noted

in the June 30, 2013 audit resulted in the disallowance of 74 days of attendance for independent study as of P-2, and 78 days through the annual reporting periods.

5. The audit cites the district's failure to monitor the independent study program short-term, ensuring adequate contract agreements are maintained to support the total days of attendance claimed for apportionment. The primary condition noted was the lack of contracts or student work samples maintained by the school site. There was no indication during this review period that the district has established a system to conduct internal audits to test the validity of the independent study attendance reported for apportionment purposes.

6. Although the district has updated its policies on independent study, FCMAT was not provided with a written independent study administrative policies and procedures manual, nor did the school site staff members who are responsible for the program receive annual attendance training on these procedures during this review period.

7. FCMAT was not provided with updated board policy, administrative regulations or procedures on charter school authorization and/or oversight nor could any be identified in the Gamut online system. In its finding No. 13-46, the district's 2013-14 independent audit report prepared by the State Controller's Office cited a lack of oversight for charter schools existing under the district's jurisdiction and the absence of a memorandum of understanding for each charter school authorized by the district. Finding No. 13-44 in the same report cites that attendance in the charter school program was improperly claimed, resulting in an overstatement of .01 ADA for the fiscal year.

Recommendations for Recovery

1. The district should ensure that it provides the board with an annual report that includes the number of students participating in independent study, the ADA generated for apportionment purposes, the quality of these students' work as measured by standard indicators, and the number and proportion of independent study students who graduate or successfully complete independent study as per Board Policy and Administrative Regulation 6158.

2. The district should review all audit findings and implement a plan with personnel responsible for tasks in the content areas where findings are identified, and guidance should be provided on the deficiencies in performance or application of procedures.

3. The district should adopt an independent study procedures manual to provide staff with guidance combined with mandatory annual attendance training on regulations and procedures in this area.

4. The business office should perform periodic internal audits to test the validity of attendance reported for apportionment.

5. The district should develop attendance board policies applicable to charter schools, ROP, and inter-and-intra district transfers, and school of choice.
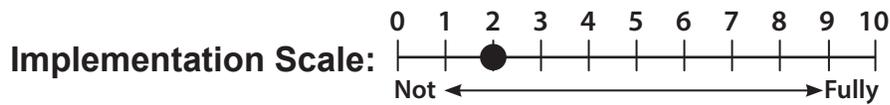
6. The district should develop and adopt governing board policy, administrative regulation and procedures on charter school authorization and oversight. District personnel should be trained so they clearly understand the district's responsibilities for charter school oversight procedures.

7. A template and detailed written procedures should be established to guide and document the evaluation process for new charter schools. The template should include all elements cited in Education Code 47605.

8. Detailed written procedures and forms should be established and documented to guide and document charter school fiscal oversight procedures.

Standard Partially Implemented

July 2013 Rating: 2

July 2014 Rating: 2

July 2015 Rating: 2

Implementation Scale:

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9.4   Attendance Accounting

Professional Standard

Students are enrolled and entered into the attendance system in an efficient, accurate and timely manner.

Findings

1.   Student enrollment data, including the timing of enrollment and demographic information and ADA, significantly affect apportionment funding for instructional programs. It is imperative for the district to make certain that procedures are established and followed by all staff members who ensure enrollment and attendance collection and reporting are accurately created, maintained, accounted for, and entered into the student information system and CALPADS reporting since the state uses this information for funding purposes.

2.   School site personnel are not responsible for entering new student enrollment information into the Aeries SIS. Instead, they collect student information from parents, and data technicians are responsible for data entry into the system. For elementary sites, data technicians are assigned to several schools sites, but are housed at the technology center. Secondary schools each have a dedicated data technician at their site.

3.   All school sites have access to the Aeries system; however, the data technicians responsible for entering student information into the Aeries system when new students enroll for elementary school sites may not enter student data timely as they travel between school sites and all data entry is collected and processed at the technology center. Depending on the workload and time of day that a new student arrives to enroll at an elementary school site, enrollment may not occur until the next day.

4.   The district contracts with approximately 30 nonpublic schools service providers for the services identified in approximately 100 IEPs or 504 supplemental service plans. Staff members in the Instructional Services Division report missing student information and data errors in Aeries and the Test Operations Management System (TOMS) used for the administration of Smarter Balanced Assessment Consortium testing. Interviews indicated that any errors that occur in CALPADs are corrected in that system, but not in Aeries. As a result, the errors reoccur because Aeries overlays CALPADs data in subsequent reporting periods. Staff members do not understand how the state uses data provided through CALPADs submission, but more importantly, they do not realize that the information must also be corrected in Aeries

5.   Several staff expressed concerns about the practice for entering information on district students attending NPSs into Aeries. Although enrollment data for NPS students is now managed by an information technology/student information system consultant and data technicians who enter the student in the Aeries SIS, the consultant acknowledged that the process for identifying these students is "haphazard." The consultant indicated that the students in the Special Education Information System (SEIS) were not entered into

Aeries in the past, resulting in problems in obtaining consistent enrollment information, including student demographic data, making it a difficult to get these students accounted for in CALPADS. The SIS data drives key factors, including state funding determined by the LCFF and student testing; therefore, it is imperative for the system to have accurate data and that the district routinely reconcile the information with CALPADs and SEIS.

6. The budget technician encumbering the budget for purchase orders prepares the NPS contracts. Business office staff reported that purchase order encumbrances become overstated at times because students listed on the purchase orders move and no longer live within the district's boundaries.

7. Data technicians sometimes do not give the budget technician student exit information, and vendors at times continue to bill for services for students who are no longer in the district. Any discrepancies on invoices are difficult to investigate because the budget technician does not have access to the Aeries system.
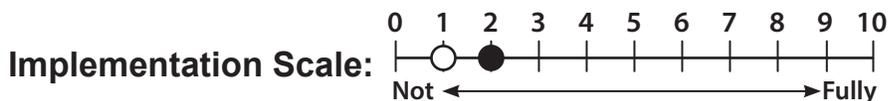
Recommendations for Recovery

1. The district should require school sites to enroll students as soon as possible to maximize ADA by enrolling them on the same day they enter the school site.

2. Staff responsible for managing student data, including CALPADs reporting, should have a clear understanding of how the student data is used throughout the district, including funding and student testing.

3. The district should develop procedures for obtaining, reporting and entering into the SIS enrollment data for students attending NPSs.

4. Communication between all departments should be improved to ensure that NPS student enrollment and ADA are properly recognized and that the invoices submitted by providers accurately reflect the services provided to students.

5. The district should routinely reconcile data in the SIS, SEIS and CALPADs.

Standard Partially Implemented

July 2013 Rating: 1

July 2014 Rating: 2

July 2015 Rating: 2

Implementation Scale:

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9.6   Attendance Accounting

Professional Standard

The LEA utilizes standardized and mandatory programs to improve the attendance rate of pupils. Absences are aggressively followed up by LEA staff.

Findings

1. The district updated board policies in conjunction with the approval of the CSBA agreement transitioning it to the Gamut online board policy system. Board Policy and Administrative Regulations 5113.1 Chronic Absence and Truancy was among the policies approved by the state special trustee on August 4, 2014. The policy states in part, "the superintendent also shall develop strategies that enable early outreach to students as soon as they show signs of poor attendance." Board Policy 5113 also states that habitual truants may be referred to a school attendance review board (SARB).

2. The district uses School Messenger, an automated notification service integrated with the district's student information system that quickly delivers large volumes of messages through multiple channels for parent notifications, including notification of student absences.

3. At its September 17, 2014 board meeting, the district approved a service agreement with School Innovations and Achievement (SI&A) for attendance intervention services addressing absenteeism and increasing parent involvement. The Attention-2-Attendance (A2A) program is a "bolt-on" software program that extracts absence data from the SIS to automatically generate parent notification truancy letters and SARB hearing letters.

    FCMAT was provided with limited documentation on the activity conducted under this service agreement. District staff provided the team with SARB hearing statistics indicating that 74 hearings were conducted during the 2013-14 fiscal year, and 89 were held for the 2014-15 school year as of FCMAT's fieldwork.

    Additionally, FCMAT was provided with a detailed report dated April 13, 2015 that indicated that 5,090 L1-first notification of truancy letters were generated for the 2014-15 fiscal year. However, district staff indicated that 10,911 letters for first truancy had been sent out as of FCMAT's fieldwork, suggesting that the reports provided may not have been all inclusive.

4. Although board policies and administrative regulations were updated, FCMAT was not provided with formal procedures that guide principals through the appropriate process for truancies and the SARB proceedings. However, the district provided e-mail communications to principals, indicating that the district distributed basic generalized procedures for the SARB process. These communications indicate that SARB meetings should be initiated after the second truancy letter sent by A2A. If parents do not attend the SARB meeting, even after rescheduling, a SARB referral should be initiated. The Los Angeles County District Attorney's website regarding truancy states the following:

Most prison inmates are high school dropouts with a history of truancy. Chronic truancy, lack of education and crime are undeniably linked. That's why the District Attorney's Office established Abolish Chronic Truancy (ACT), a program designed to intervene in the early stages of an elementary or middle school student's truancy problem.

5. The Los Angeles County District Attorney's Office has a program entitled Abolish Chronic Truancy, or ACT, in which the district attorney's office personnel work directly with administrators, teachers, parents and students to intervene at the beginning of the truancy cycle. FCMAT was unable to verify the district's active involvement with the ACT program during this review period.

6. The district discontinued its service contract for the Academic Attendance Recovery Coordinated Program for student attendance recovery through classes offered on Saturdays. District personnel report that the district offers a Saturday school program that started in February 2015. This program is overseen by the principal for ICAAS. The program offers students the opportunity to make up unexcused absences and allows the district to increase its apportionment.

    FCMAT was not provided with documentation that included an overview of the district's program and/or attendance for each Saturday school session conducted. However, interviews with staff indicate that data technicians now enter attendance data in the SIS based on Saturday school enrollment.

Recommendation for Recovery

1. Attendance policies and procedures on truancy are specialized. The district should develop and adopt administrative regulations and procedures outlining the responsibilities of school site personnel on truancy procedures. Procedures should be incorporated into the district attendance manual and annually reviewed with school site principals.

2. The district should continue working with students, parents and the county district attorney's office to enforce attendance policies.

3. The district should develop a consistent practice for all schools to notify parents and guardians when students are absent.

4. The district should make certain it has procedures to ensure that documented monthly attendance as certified by the classroom teacher accurately reflects adjustments from Saturday school attendance. If adjustments are made to attendance, updated certifications may be necessary and should be documented.

Standard Partially Implemented

July 2013 Rating: 2

July 2014 Rating: 1

July 2015 Rating: 4

Implementation Scale:
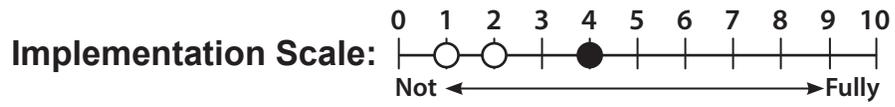
9.7   Attendance Accounting

Professional Standard

School site personnel receive periodic and timely training on the LEA's attendance procedures, system procedures and changes in laws and regulations.

Findings

1. FCMAT was provided with sign-in sheets for two trainings offered by SI&A on October 29 - 30, 2014; and again December 11, 2014. FCMAT was not provided with a content overview or materials presented at these trainings; however; there was some indication obtained during interviews with staff that these short trainings included review of SI&A's A2A product, which extracts student attendance absence data from the SIS and generates parent notification letters for truancy and SARB.

2. FCMAT's interviews with school site attendance personnel indicate that no training on attendance took place during the current review period. Additionally, some school site employees responsible for attendance indicated during interviews that they have never received formal training in attendance procedures. Since ADA generates most of the district's apportionment funding, it is crucial for employees who are responsible for attendance reporting to receive annual training.

    Routine mandatory training is essential to ensure that those responsible for recording and monitoring student attendance understand laws and regulations. Furthermore, training provides an opportunity for those staff members to discuss information on best practices, clarify procedures, and communicate with district office staff on areas that may need refinement or district intervention.

3. To be most effective, mandatory annual training should occur before the start of each school year and should include attendance accounting procedures, compliance requirements and internal controls. Additionally, new staff members responsible for recording the official attendance should attend workshops such as the training provided by the California Association of School Business Officials (CASBO) on pupil attendance accounting for school site personnel.

4. In addition to the attendance clerks and technicians, school site principals, office staff and teachers should receive annual training in the Aeries attendance software. An annual overview of the purpose and procedures for daily attendance ensures all staff members understand their roles and responsibilities in the attendance process as well as the importance of standardized procedures.

5. District administrators, including school site principals should also receive annual training that ensures a clear understanding of the requirements regarding the school calendar, instructional days and required instructional minutes. All school site administrators should fully understand their responsibilities in ensuring that bell schedules, instructional days, and daily and annual instructional minutes are in compliance with district policy and Education Code sections 46201 and 46201.2.

Interviews with data technicians indicated that some attended training in the Aeries student information system when the district moved from Aeries.com to Aeriesnet. Data technicians also reportedly received some CALPADS training last year; however, FCMAT was not provided any documentation to verify the timing, content or participation in trainings. Inquiries with data technicians indicated that they have not participated in any online CALPADS trainings available to them on the CSIS website.

6. There is no indication that the district has engaged in a program that ensures staff members are cross-trained in attendance procedures. All school office personnel should be cross-trained in these procedures so they can provide coverage when another employee is absent.
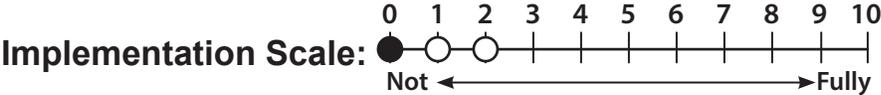
Recommendations for Recovery

1. Mandatory training sessions should be conducted for all attendance personnel before the start of each school year.

2. Trainings focused on student enrollment and attendance procedures and Aeries attendance software should be required for all district-level staff members, school secretaries, principals, teachers and the assessment and Information Technology Department staff who have duties regarding student enrollment and attendance. Trainings should be designed to ensure that proper procedures are followed consistently throughout the district, cover written attendance policies and procedures and include any new laws or regulations on attendance and record-keeping requirements. Site and district office staff should receive annual training in all new attendance accounting procedures, and the importance of completing accurate attendance records for apportionment and auditing purposes should be stressed.

3. All training should be documented by sign-in sheets that require the date and type of training; the name, signature, school site, and position of the attendee; and the work location. The district should ensure that the district office and school site staff members responsible for student attendance accounting attend trainings and follow up with any person absent to reschedule training.

4. The district should provide staff with access to online training programs for CALPADS provided by Eagle Software, the developer of the Aeries student information system. Online support for California secondary school users includes a free downloadable manual with step-by-step instructions as well as several additional online resources. Staff should be aware and encouraged to utilize these tools.

5. School site administrators should receive annual training on the school calendar, instructional days and required instructional minutes. The district should ensure that all school site administrators fully understand the calendar and bell schedules as established for each fiscal year to ensure that instructional days and minutes are in compliance

6. All school office personnel should be cross-trained in attendance procedures so they can provide coverage when another employee is absent.

Standard Not Implemented

July 2013 Rating: 1

July 2014 Rating: 2

July 2015 Rating: 0

Implementation Scale:

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        0  1  2  3  4  5  6  7  8  9  10
        ●──○──○──┼──┼──┼──┼──┼──┼──┼──┤
        Not ◄─────────────────► Fully
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10.4   Accounting, Purchasing, and Warehousing

Professional Standard

The LEA timely and accurately records all financial activity for all programs. GAAP accounting work is properly supervised and reviewed to ensure that transactions are recorded timely and accurately, and allow the preparation of periodic financial statements. The accounting system has an appropriate level of controls to prevent and detect errors and irregularities.

Findings

1. There have been many changes to the administrative team at the district in the last year. Although the executive cabinet has grown with the addition of a chief of staff, the amount of management and staffing focused directly on supporting the Business Services Department has diminished.

   Even with the shifts and reduction of personnel, the district has arranged duties so that some controls exist to help prevent and detect irregularities. These controls include the following:

   • The county office HRS position control system was implemented.

   • The business office performed an audit of health insurance, checking the eligibility of dependents for insurance coverage.

   • Budget meetings are held between business staff, school sites and other departments. New site principals are trained in budget management, and campus budget reports are regularly provided to site administrators.

   • Dual approvals are required to process accounts payable transactions.

   • Journal entries require backup and second-party review.

   • The PeopleSoft accounting software prohibits the posting of unbalanced journal entries.

   • Cash balances are reviewed daily and reports prepared for the CBO weekly.

   • Budget transfers are made as overspending occurs.

   • Payroll procedures are designed to help prevent and detect unauthorized persons on the district's payroll as well as over- and under-payments (see Standard 7.3 and 8.2)

   • More than one person counts cash receipts.

   • The receipt of goods or services is ensured before payment.

   • The county office processes all warrants, and one of the dual signatures is required to be from that office.

   • Fully signed warrants that are scheduled for mailing are not left unattended.

- Deficiencies in controls identified by FCMAT include insufficient and inexperienced staffing in the Payroll Department, which has led to failure to follow all payroll procedures. Payroll activities related to both over- and under-payments have increased. There is no written policy for clearing stale dated items in the revolving fund account that are related to payroll advances. Additionally, payroll deductions have not been deposited in a timely manner, and aides working over the 2015 spring break were not paid in a timely manner.

2. Payroll can modify withholding information on the HRS system, but this is used only for budgeting. The HRS system does not tie to, drive or reconcile to payroll. The system is not used to encumber funds so that sites can easily identify what portion of their budget is committed to payroll expenses.

3. Managers, departments, sites and union representation disagree about which positions are eliminated and which are vacant in the HRS system. Frequent new employee ratifications cause more payroll advances because the new employee is not in the position control system when payroll is generated.

4. There is no verification of authenticity or approved vendor list for withholding or payment of cash receipts from pretax employee salary deductions for tax-sheltered annuity plans or annuities.

5. The district has insufficient internal controls for employees who sign in to work when they are not on site or call the substitute-caller system when they are absent, allowing them to receive wages to which they were not entitled. Excel spreadsheets are used to replace ledger cards to track employee absence information, but there is no reconciliation process to ensure that the data entry is correct.

   The online requisition system no longer allows purchases without available funds, and if requisitions are not cleared in one month, purchasing staff deletes them.

6. The accounts payable system is not integrated to the purchase order system. The system has insufficient controls and allows for duplicate payments.

7. The vendors are responsible for tracking an approved signer on an open purchase order. The initiating department may send the lists of approved signers to the vendors, but the signers are not listed on the open purchase order, and a copy of the list is not provided to accounts payable. The approved signer list, on file with vendors, is not verified annually.

8. Maintenance staff reports contacting vendors and verbally changing the mailing address for the invoice originals to expedite payment. The mailing address in the system is not always the billing address used by the vendor.

9. Purchases continue to be made without approved purchase orders. The Purchasing Department procedures say, "approval of purchases are always made at the administrative level and processed through the Budget Department to assure funding for procurement." A section also says "all exceptions to procurement procedures must be discussed with and approved by Administration." However, other than an e-mail admonishing the

practice, business office staff reports that making unauthorized purchases results in no consequences. As noted in the June 30, 2013 audit report finding 2013-16, several purchase orders are dated after the invoice.

10. Other audit findings include: Inter-fund deposits not recorded on year-end bank reconciliation (audit finding 13-20); late payments resulting in finance charges (audit finding 13-16).

11. The district continues to experience insufficient segregation of duties. The following areas are of concern, including some audit findings:

- Site custodians order necessary supplies from the warehouse, goods are delivered to the custodians and the custodians sign for what was received. The same individual orders, receives and approves the custodial shipments, which is an insufficient segregation of duties and may provide opportunities for theft.

- There is no process that ensures that accounts payable batches are not processed without the concurrence of upper-level management regarding cash availability.

- Warrants are returned to the same person who processed the transaction.

- Accounts payable balances at year-end were inaccurate and did not include all the goods and services received by the district during the fiscal year (finding 2013-13).

- Prior year accounts payable and accounts receivable balances were not reconciled until April 30, 2015.

- Cash with fiscal agent was not reconciled (finding 2013-09).

- The district did not conduct federal time reporting that requires a sample of employee time allocation, which can jeopardize current and future funding (finding 2013-25).

12. District staff reported they have no desk manuals for their positions and have not received cross-training in numerous areas, most notably in budget development and CALPADS reporting.

13. Audited financial statements for the fiscal year ending June 30, 2011; June 30, 2012; and June 30, 2013 show an increasing number of audit adjustments. Two adjustments were required for the June 30, 2011 statements, four for June 30, 2012, and the issues were not corrected until the closing of the books in June 30, 2013. Although no audit adjustments were booked at second interim as a result of the June 30, 2013 state controller's audit, there was a significant increase in findings, and the opinion was qualified.

14. The four audit adjustments required in the 2011-12 fiscal year were as follows:

1. The GASB 54 adjustment, zeroing out the balances in the adult education and deferred maintenance funds and transferring them to the general fund.

2. An inventory adjustment that reduced the cafeteria fund balance.

3. An adjustment to accounts payable that reduced the building fund balance.

4. Inclusion of the cash with fiscal agent in the capital facilities fund.

At the time of FCMAT's fieldwork, the audited financial statements for the year ending June 30, 2014 had yet to be released, and it is unknown whether the statements will include audit adjustments.

15. Education Code Section 41020(h) requires that, "Not later than December 15, a report of each local educational agency audit for the preceding fiscal year shall be filed with the county superintendent of schools of the county in which the local educational agency is located, the department, and the Controller."

    Education Code Section 41020.3 states, "By January 31 of each year, the governing body of each local education agency shall review, at a public meeting, the annual audit of the local education agency for the prior year…" The district complied with this code section by presenting the annual audit report to the board prior to the January 31 deadline. Board meeting minutes indicate that the 2010-11 audit report was presented on January 11, 2012; the 2011-12 audit report was submitted on January 22, 2013; and the 2012-13 audit report was submitted on December 17, 2014.

    Given that the January 31, 2015 deadline for presentation of the 2013-14 audited financial statements had passed at the time of FCMAT's fieldwork and the statements were still not ready for publication, the district will be unable to comply with Education Code Section 41020.3 in the 2013-14 audit year.

16. External independent audit findings continue to identify internal control weaknesses as well as material weaknesses. Material weaknesses rise to a higher level of concern because they are significant deficiencies that result in a higher likelihood that the district's internal controls will not prevent or detect a material misstatement of financial statements. Audit findings increased from 11 in fiscal year 2008-09 to 21 in fiscal year 2011-12 to 47 in 2012-13. Of the 47 in 2012-13, 22 were considered material weaknesses, and 11 were considered significant deficiencies.

    Several findings relate to lack of internal controls, and some are repeated in each of the last five years. These increases indicate that either the district did not address the finding, or efforts to address them were unsuccessful. Of the 2012-13 findings; 24 were related to the statement of the financials, nine were related to federal awards, 13 to state awards and one was miscellaneous. The volume and severity of the findings caused the state auditors opinion on the reliability of the financial statements, and the federal and state programs, including special education, Title I, Head Start, and the National School Lunch program to be qualified.

    At the time of FCMAT's fieldwork, the audited financial statements for the year ending June 30, 2014 had yet to be released.

17. The HRS system has not been configured to encumber payroll although the system has this capability. Under the present configuration, encumbering payroll would require completing and entering a purchase order for each employee with the appropriate account coding for salary and each of the statutory benefit classifications. At the end of each payroll cycle, the amount processed would need to be manually disencumbered. Because the probability of error from a manual system outweighs its benefits, the district cannot implement this internal control and budget monitoring mechanism with payroll.

Recommendations for Recovery

1. The district should hire, train and cross-train sufficient staff in the Business Services and Payroll departments to implement the internal controls identified in this report as well as in the most recent audit findings.

2. Regular meetings should occur between division directors, and new directors should be trained in budget management should be trained.

3. The district should review payroll procedures, implement internal controls, draft a board policy to address payroll overpayments to staff and the processes to obtain repayment.

4. The district should follow up with the issue of overpayments to employees to ensure timely repayment is made to the district.

5. The district should consider configuring the position control system to encumber and drive the payroll system. The district should identify which positions are eliminated and which are vacant in the HRS, and remove all eliminated positions from the position control system. A functional position control system that is integrated with payroll will not allow employees to be paid until the position is board approved.

6. The district should have an approved vendor list for withholding or payment of cash receipts from pretax employee salary deductions for tax-sheltered annuity plans or annuities.

7. The district should develop a reconciliation process between the substitute-caller system and its Excel spreadsheets to ensure that the data entry is correct.

8. The district should work with maintenance staff and vendors to ensure that the proper mailing address is used on all invoices.

9. The district should ensure all purchases are supported by a properly approved purchase order issued before the purchase, and hold all employees accountable for following this procedure.

10. The review of approved signers on district purchase orders is a district function. Approved signers should be printed on the open purchase order. By adding this information accounts payable is provided with a list of approved signers.

11. Expenditure transfers should include appropriate support documentation.

12. The district should ensure vendors are paid timely to avoid finance charges.

13. The availability of sufficient cash balances should be reviewed with upper-level district management before accounts payable batch processing.

14. Warrants should be returned to an identified Business Services Department staff person other than the employee who processed the transaction.

15. The district should review all open purchase orders across all funds at year end to determine if any goods or services were received or performed on or before June 30. If items have been received but are unpaid, the estimated amount due should be posted into the district's records as year-end accounts payable, including the cafeteria fund.

16. Prior year accounts payable and accounts receivable balances should be reconciled by October 31 following the close of the fiscal year.

17. All funds should be reviewed to ensure that cash held with a fiscal agent is properly included in the district's financial statements at year end.

18. The district should perform federal time reporting for all employees who are paid from federally funded programs in compliance with OMB Circular A-87, Attachment B, Section 11(h.)

19. A desk manual should be developed for each position in the Business Services Department, and the district should ensure that each employee includes in his or her desk manual step-by-step procedures for assigned duties.

20. Policies, procedures and internal control measures should be reviewed and revised to address audit findings.

21. The district should review auditor adjustments to fund balance and make corrections accordingly. Procedures should be established to avoid repeating the same audit adjustments in future years.

22. The district should work with independent auditors to ensure that their work can be completed in time to comply with the December 15 and January 31 deadlines required by Education Code Section 41020(h) and 41020.3.

Standard Partially Implemented

July 2013 Rating: 1

July 2014 Rating: 1

July 2015 Rating: 1

Implementation Scale:

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       Not ←──────────────→ Fully
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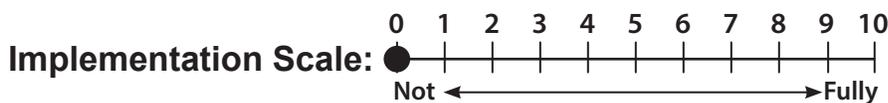
10.5   Accounting, Purchasing, and Warehousing

Professional Standard

The LEA has adequate purchasing and warehousing procedures to ensure that: (1) only properly authorized purchases are made, (2) authorized purchases are made consistent with LEA policies and management direction, (3) inventories are safeguarded, and (4) purchases and inventories are timely and accurately recorded.

Findings

1. District Administrative Regulation 3440 complies with Education Code Section 35168's requirement that the governing board establish and maintain an inventory of all equipment items with a current market value of more than $500. When federal funds are used for a purchase of more than $5,000, the district is required to include additional information in its inventory records, including the funding source, titleholder, and percent of federal participation (34 CFR 80.32 and 5 CCR 3946). In addition, at least once every two years, a physical inventory of equipment must be conducted and the results reconciled with the property records (34 CFR 80.32).

2. Governmental Accounting Standards Board (GASB) Statement No. 34 requires capital assets to be reported at historical cost. Capital assets are defined as land, improvements to land, easements, buildings, building improvements, vehicles, machinery, equipment, works of art and historical treasures, infrastructure, and all other tangible and intangible assets that are used in operations and that have initial useful lives extending beyond a single reporting period.

    The June 30, 2013 American Appraisal Fixed Asset Accounting Report says it includes fixed assets with a historical cost of $5,000 or more. This report also includes an inventory of machinery and equipment including approximately $14.9 million of fixed assets with values starting at $500.

    On April 15, 2015 the district awarded a contract to an outside vendor to complete a physical asset inventory and provide services to barcode, tag assets, and provide an exception report.

    There is a high likelihood that several fixed asset items exist without proper asset tags, or that items on the inventory list were properly removed because of disposals, shrinkage or theft. Warehouse staff reported that they had not historically inventoried or tagged nontechnology items received at the sites, equipment received by the Food Services, Maintenance and Operations, or Transportation departments. As is discussed in more detail in standards 15.8 and 16.1, the district's inventory is not maintained in a dedicated inventory system, and there are gaps in the district's internal controls that can allow items to be received but not tagged or included in the equipment inventory. No disposals or lost items valued at from $500 to $4,999 have been reported to the appraisers, although staff is aware of incidents during the past year in which purchased goods could not be

located. Disposals, shrinkage and/or theft of items valued at less than $5,000 are not systematically tracked and removed from the fixed asset inventory list. This causes an overstatement of assets in the financial reports.

Under the current system, once an item is approved by the board as surplus, it is stored until disposal. There are no physical controls or procedures to identify items declared surplus, which are not sold to salvage.

Approximately three years ago, the district eliminated the stores central warehouse, and allowed district office staff to inventory equipment and supplies for the entire district. Items are shipped directly to the site or department. The Purchasing Department sends the warehouse clerk a copy of any purchase order that includes items to be inventoried. The clerk is responsible for tracking down the items to record them in the clerk's spreadsheet, noting the description, location, serial number, funding information and tag number of each item as well as applying the tag. Each tag includes the district name, the tag number, and a barcode. During this reporting period, the clerk was out for an extended period of time, and campuses reported that during this absence, tags were sent directly to each campus to apply to equipment to be included in the district's inventory.

3. The district began using an online purchase requisition system approximately three years ago and offers training as needed. Staff indicated that their questions are answered as they arise; however, the district should continue providing an annual in-service before the start of school, including training in the online requisition system and account coding. This information would reduce the number of questions site staff ask the Purchasing Department.

4. Staff reported that although purchase orders are required for all purchases, some purchases are made without an approved purchase order. This finding was noted in the district's audited financial statements as previously discussed. The purchasing process is as follows:

   - The originating site or department completes an online purchase requisition for the authorized manager/department, and the document is forwarded to the business office for processing.

   - The Budget Department checks the account coding and determines whether there is funding for the purchase. Purchases with insufficient funds are rejected for approval until sufficient funds are transferred to cover the purchase, or the site changes the account code where there is sufficient budget to cover the purchase. The purchasing clerk reviews requisitions that are not moving through the system and refers them back to the originator. The purchasing clerk deletes requisitions that remain in the system after one month.

   - The requisition goes to the Purchasing Department, where it is processed into a purchase order.

   - The Purchasing Department is responsible for determining whether IRS Form W-9 is required for independent contractor reporting and whether the purchase is subject to bid requirements. Purchasing establishes and can make changes to outside vendors in the system. The district's purchasing manual states that bids are required for any

purchase of more than $70,000. However, the updated manual references a December 2013 bid threshold that is lower. The bid limit is updated annually by the CDE based on the cost of living, and the manual should be updated accordingly.

- Quotes are required for the purchase of materials, equipment and supplies that meet certain conditions and/or thresholds. For example, quotes from two sources are required for purchases of computers, and software/licensing. Merchandise exceeding a $500 purchase level is required to have multiple quotes.

- However, even with clear instruction in the purchasing manual, FCMAT's interviews found that there is confusion over who is responsible for performing the bidding duties. Requests for proposals are handled by purchasing and the division secretary.

5. Interviews with the purchasing staff indicated that there is no structure for complying with new reporting requirements related to the Department of Industrial Relations contractor registration program, which began in March 2015. All projects having accumulated more than $1,001 in expenses paid for by a school district, regardless of the source, are subject to prevailing wage registration and reporting requirements under SB 854. Contracts and purchase orders need to plainly state the requirements of the labor costs procured by the food service division and Maintenance Operations, and Transportation departments. The Department of Industrial Relations must be properly notified within five days of the award of any contract or payment on purchase order.

6. FCMAT was unable to determine the staff member responsible for making a determination and tracking STRS and/or PERS retirees' earnings and hours so they can be reported to the appropriate state agency. The district does not require vendors to complete a form that would properly identify retiree vendors.

7. Purchase orders are issued with multiple copies that are distributed to the Accounting and Budget departments. When equipment is purchased, one copy goes to the warehouse clerk. If a contract is involved, the Purchasing Department is responsible for ensuring that it is signed and has board/state trustee approval before the purchase is made.

8. The Purchasing Department orders materials and supplies for delivery to the school sites and departments. Receiver documents are required to be forwarded to the accounts payable clerk for payment. If the invoice is received, and no receiver document can be located, the accounts payable clerk is authorized to contact the vendor for proof of delivery or have the department head approve the invoice for payment. FCMAT's interviews found that accounts payable personnel can establish new vendors and change vendor information. The Purchasing Department should perform this function for proper segregate of duties.

9. FCMAT interviews determined that some staff members contact vendors directly to have the "bill to" information modified to their location. This function should be limited to the Purchasing Department to adequately segregate the individual who orders and receives the goods from the individual who receives the invoice.

10. Purchase orders, invoices and receiver documents are matched and processed for payment in PeopleSoft. These items are placed in a folder and delivered to the fiscal services manager each evening. The next morning, the fiscal services manager checks the system for the previous day's work to review and approve online.

11. The supervisor's approval in PeopleSoft triggers the process of issuing warrants at the county office. This process occurs daily. The fiscal services manager is also responsible for monitoring cash daily and providing a weekly report to the CBO. As previously noted, the district should ensure that sufficient cash is available to process warrants before issuance. Normal processing time for the county office is approximately four days; however, this period may be extended if the county office places an audit hold on the batch.

12. Warrants are issued with one signature attached and delivered directly to the district's mail room. The mail room employee either delivers the warrants to the accounts payable department, or an accounts payable clerk collects them. If the mailroom employee needs to leave the room while the district is awaiting warrant delivery, accounts payable personnel are notified so that they can monitor the room.

13. When commercial warrants are delivered from the county office to accounts payable personnel, they are matched to invoices and the payment packet. The county office provides the first signature on the warrant, and the fiscal services manager provides a second signature (or the chief business official as alternate signatory if the fiscal services manager is on leave).

14. The fully signed warrants are returned to the clerk who stamps the invoices as "paid" and processes the warrants for mailing.

15. The system allows the same person who prepared the batch to have custody of the warrants once they have been issued by the county office. Proper segregation of duties would require these two functions be separated.

16. District Administrative Regulation 3350 states that conferences require supervisor and business office approval before submission to the board for approval. The district's accounting procedural manual limits the meal allowance to $100 per day for both partial and full-day conferences. Accounting staff report that the meal allowances have been changed to require detailed receipts for all meals with maximums of $10 for breakfast, $15 for lunch and $30 for dinner; however, the policies posted online do not show that change.

17. Problems often arise in the areas of travel and conference when requests and reimbursements are not processed timely. Interviews with staff and a review of board minutes confirm that travel and conference requests are not frequently preapproved. Approximately 40% of the requests for more than $500 in the last year were not preapproved, including several for cabinet members. Many board/state trustee ratifications do not occur until several months after attendance. In one example, the ratification occurred nine months after the conference.

The district's board policy needs to be revised to reflect current practices, and the district should consider establishing specific times to qualify for breakfast and dinner. For example, a traveler must have a departure time of before 6:30 a.m. to qualify for the breakfast per-diem payment and a return time of after 6:30 p.m. to qualify for a dinner. The $100 per day meal allowance is generous and requires the district to report most of this allowance as taxable income on the employee's W-2 according to the IRS guidelines.

District employees who travel on school business are considered eligible for state government rates and a waiver of hotel taxes. These items seem minor, but can add up when several people travel or a single person takes multiple trips. District policy does not specify how an employee qualifies for an overnight stay. This is of particular concern when a conference is within the local geographical area lasting several days. Education Code Section 44032 requires districts to pay for "actual and necessary" expenses. The expense would be *actual* for this type of conference because the person actually stayed in the hotel, but may not be *necessary* given the geographical location.

The district's accounting manual has a travel policy that is explicit on auto transportation and provides that if two or more district personnel attend the same conference, they are required to share transportation; only one is entitled to mileage reimbursement if two autos are used. However, as noted in the 2014 FCMAT progress report, district staff indicated that this policy is not consistently followed, allowing all conference participants to drive and receive reimbursement.

The district has issued credit cards to two administrators, the state trustee, and chief deputy superintendent. These cards are regular business credit cards, allowing all purchases with a limit of $5,000. The district should require these managers to read and sign a credit card user agreement acknowledging receipt of the card terms of use and reimbursement procedures.

18. Accounting, purchasing, and warehousing accounted for most of the 24 financial statement audit findings in the state controller's audit dated June 30, 2013 and contributed to the qualified opinions related to the governmental activities and general fund. Material weaknesses and significant deficiencies were identified because the district could not demonstrate that assurances for the receipt of funds had been properly performed including the following: Ensuring only allowable expenditures (proper coding of expenditures), verifying debarred vendors, demonstrating controls over equipment and internal control deficiencies. These deficiencies contributed to qualified opinions related to the National School Lunch Program, Title I, special education and the Head Start Programs.

19. FCMAT requested samples of the district's accounts payable purchases for testing for the fiscal years of 2013-14 and 2014-15. Of the 20 items requested, 13 were provided. Of the items tested, the following anomalies were noted:

- One payment for consulting services, paid to a recent retiree of the district, was not board/state trustee approved as a contract; the purchase order was not on the approved board report and was unsigned.

- A February 26, 2015 purchase order for a flooring company showed that the district paid approximately $44,000 for work that may have required bidding. These invoices stated that gym flooring at various campuses was resurfaced, which generally requires labor but not materials. A review of the district's board policies found that it adopted the Uniform Public Construction Cost Accounting Act at its June 27, 2014 meeting; however, during FCMAT's interviews no one mentioned the change in policy or whether measures were taken to implement it. Without implementation, the expenditure is instead subject to Public Contract Code Section 20111(b), which sets a $15,000 bid limit for public works projects. This work might be considered a public works project depending on several mitigating factors including, but are not limited to, how much of the invoice charge is related to labor, the district counsel's opinion of what constitutes a "project" and whether that is determined districtwide or site by site.

- One contract was board/state trustee approved, without the actual contract presented as supporting documentation. The transmittal disclosed only that the rate was $928.98 per pupil served; the purchase order encumbered $93,000.

- A payment was made on an open purchase order to a major retailer with several locations. The warrant was supported by the statement of account instead of individual invoices. Charges were paid for a transaction that occurred more than 40 miles round trip away from the district, with no invoice attached. Charges were also paid for transactions that occurred more than eight months before, with no supporting documentation.

- The SC fuel bill was paid 99 days after submittal to accounts payable. Supporting documentation continues to show odometer readings that do not always increase. One example was a vehicle that had an odometer reading of 24,400 on March 8, 2014 but a reading of 22,370 on March 17, 2014 (involving the same vehicle, driver, and card). Fuel was also sometimes pumped into inappropriate tanks; for example, a record showed a diesel vehicle was filled with gasoline.

20. Testing also found the following:

- None of the samples contained a requisition.

- One of the samples was missing a purchase order.

- Of the 13 samples that did include a purchase order, six or 46% were dated after the invoice date.

- Of the six expenses that were supported by contractual agreements, only one was provided as support for the warrant. FCMAT identified the contract details to support the payment though an examination of the board minutes. One contract and two amendments started work before board/state trustee action, and none were listed on the board agendas as ratifications.

- Seven of the 13 samples representing over 54% had invoices that were not marked as "paid."

Recommendations for Recovery

1. The district should proceed with the physical inventory of all items with a current market value of $500 or more and ensure that this inventory is continually updated and repeated every two years to conform to Education Code Section 35168.

2. A list of any district assets determined to be unusable, obsolete, lost/stolen or no longer in use should be submitted for board approval to be disposed or sold, with inventory records adjusted accordingly. Because there is no chain of custody for these assets, and disposal may occur long after board action, staff should reconcile the items sold/recycled/taken to the dump with those the board approved for surplus.

3. The district should revise require the Purchasing Department to forward information on any item with an individual cost of more than $500 to the warehouse clerk for inventory and tagging before the item is put to use.

4. The inventory list should be annually reconciled to the accounting records of items purchased using objects 4400, 6400 and 6500.

5. The district should continue to provide employees who use the online requisition system with an annual in-service that focuses on how to use the purchasing module and the proper account coding of requisitions.

6. The district should revise its procedures so purchasing clerks do not determine which purchase requisitions should be deleted.

7. The district's purchasing manual should be reviewed and revised annually for changes in the bid limits.

8. The district should determine who is responsible for purchases requiring bidding and provide that person with appropriate training.

9. The district needs to determine who is responsible for PERS and STRS reporting of retiree vendors and provide that person with appropriate training.

10. The district needs to determine who is responsible for DIR reporting of vendors for each department, and provide that person with appropriate training. All staff members who issue purchase orders to vendors should be advised of the modifications, and all requests for proposals; contract and purchase order language should be modified.

11. To adequately segregate duties, only the Purchasing Department should establish a new vendor or make changes to vendor information. This task should not be performed by the accounts payable clerks or the division ordering the good or services.

12. The district should ensure that cash concerns have been addressed before an accounts payable batch is processed.
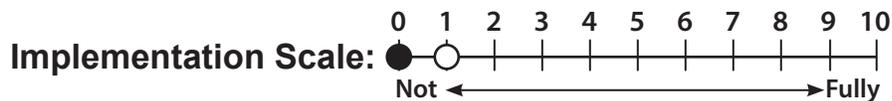
13. A district employee should be present to accept delivery of warrants from the county office.

14. Warrants should be returned to accounts payable personnel other than the employee who processed the transaction.

15. The district should revise its travel and conference policies as recommended above.

16. The district should require managers who have access to credit cards to read and sign a credit card user agreement acknowledging receipt of the card terms of use and reimbursement procedures.

17. Purchase orders and contracts should be created before the purchase of goods or services.

    • All service agreement payments should be board/state trustee approved, either as a contract for services or on the purchase order listing, based on board policy.

    • Contracts on board agendas should be posted as supporting documentation and include the total amount to be paid to the vendor or an estimate thereof to expedite preparation of the purchase order and encumbering funds.

18. Additional care should be exercised in reviewing accounts payable packets before authorizing issuance of payment. Contracts should be attached to warrants. Warrants should not be issued based on "statements of account," and "paid" should be stamped on the invoice copy to reduce the possibility of duplicate payments.

Standard Not Implemented

July 2013 Rating: 1

July 2014 Rating: 1

July 2015 Rating: 0

Implementation Scale:

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        0   1   2   3   4   5   6   7   8   9   10
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11.1   Student Body Funds

Legal Standard

The board adopts board policies, regulations and procedures to establish parameters on how student body organizations will be established and how they will be operated, audited and managed. These policies and regulations are clearly developed and written to ensure compliance regarding how student body organizations deposit, invest, spend, and raise funds. (EC 48930-48938)

Findings

1. Although the district migrated to CSBA's Gamut online service for board policy and administrative regulations in 2014, no policies and procedures addressing ASB were provided to FCMAT during this review period. Through an online search. FCMAT was able to identify the following board policy and administrative regulation loosely related to associated student body organizations;

   - BP/AR 6145.5 Student Organizations and Equal Access, adopted August 4, 2014
   - BP/AR 1321 Solicitation of Funds from and by Students, adopted August 20, 2014
   - BP/AR 3554 Other Food Sales, adopted August 4, 2014

2. Board Policy 1321 Community Relations Solicitation of Funds From and By Students states, "With the prior written approval of the Superintendent or designee, official school-related organizations may organize fund-raising events involving students"; however, no other policies and regulations were specifically tied to ASB. No procedures, other than a 15-day approval deadline, were provided that addressed the process for overseeing these types of activities.

3. Board policy 3554 - Other Food Sales - was adopted in conjunction with the district's transition to CSBA's Gamut service contract. This policy authorizes the superintendent or designee to approve the sale of foods and beverages outside the district's food service program, including sales by student or school-connected organizations, sales through vending machines, and/or sales at secondary school student stores for fundraising purposes. Administrative Regulation 3554 outlines the parameters for the sale of food and beverage items outside of the food service program at elementary and secondary school sites. However; the policy and regulations do not provide specific guidance for ASB fundraising activities that incorporate food sales.

4. Board policy and administrative regulations and procedures governing associated student body should be established by the district and communicated with the appropriate staff to ensure that policies and procedures are fully implemented at all school sites operating ASBs. A sample board policy 3452 is available through Gamut for the district's use. Additionally, procedures outlining the parameters on how student body organizations will be established, operated, audited and managed should be implemented. These policies and regulations should be clearly developed and written to ensure compliance regarding how student body organizations deposit, invest, spend, and raise funds.

5. The district does not have a standardized ASB handbook used districtwide. The district should utilize the free downloadable manual provided on FCMAT's website, Associated Student Body Accounting Manual, Fraud Prevention Guide and Desk Reference, for best practices in developing administrative procedures and a districtwide ASB handbook. Procedures on how ASBs should invest, spend, and raise funds and ensure adequate internal controls should be established. Standardized forms that are specific to fundraising, cash collection and disbursement, and other financial controls should also be developed and implemented districtwide. The district should require these forms to be consistently used by all sites operating an ASB.

6. Before the transition to Gamut online, Administrative Regulation 3452 stated that district computerized software should be available to prepare the site's monthly financial documentation for the district accountant. Interviews of district staff during this and prior review periods found that each school site uses its own methods for recording ASB transactions, most of which were manual or Excel spreadsheets.

7. The district had engaged a consultant within the last couple of years to convert all the manual systems to QuickBooks, accessible from the district's centralized network. Although the districtwide information was loaded on a common district server, the process to transfer employees to the new system was never successfully implemented. When the consultant contract terminated, the district did not complete the transition. The district is required to ensure compliance with annual IRS Form 1099 reporting requirements for payments made to independent contractors each year. The IRS requires the aggregate of all payments made to each individual vendor each calendar year to be reported on Form 1099, including those made from individual bank accounts such as ASB accounts and those issued through the county warrant process. Therefore, procedures must be established that ensure all payments are included in this reporting process each year.

8. When the district office receives school site ASB bank statements, bank reconciliations, and financial documents, district office staff simply file the documents without review. The district office personnel are not aware of their oversight responsibilities or the level of review that ASB documents should receive to verify their accuracy. Business office staff should be trained in these responsibilities.

Recommendations for Recovery

1. ASB board policies should be developed and/or updated to reflect the changes and best practices included in the FCMAT's ASB Accounting Manual, Fraud Prevention Guide, and Desk Reference.

2. The district should develop administrative regulations or procedures addressing fundraising practices that include the sale of food and beverage products and ensure compliance with child nutrition programs and noncompetitive food sales on campus.

3. The district should develop a districtwide ASB handbook that includes supplemental board ASB policies and procedures.

4. The district should establish standardized ASB forms such as the ASB deposit, fundraising, cash count, purchase order, ticket control, and revenue potential. The duplicate copy forms should be used consistently at each school site.

5. The district office should utilize centralized electronic accounting software that is accessible from the district network for ASB school site accounting. It should also provide a standardized ASB accounting software chart of accounts, ASB training before the start of each school year and accounting support throughout the school year.

6. The district should strengthen internal controls by establishing procedures addressing how student body organizations deposit, invest, spend, and raise funds. Procedures should include a centralized process for reporting payments to independent contractors to ensure the proper issuance of 1099s.

7. The district office personnel should be provided training in their oversight responsibilities for ASB.

Standard Partially Implemented

July 2013 Rating: 2

July 2014 Rating: 1

July 2015 Rating: 1

Implementation Scale:

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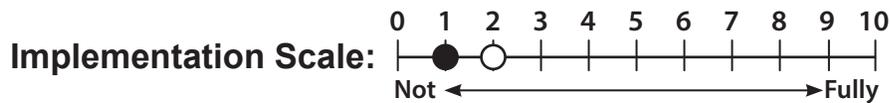
11.3   Student Body Funds

Legal Standard

The LEA provides annual training and ongoing guidance to site and LEA personnel on the policies and procedures governing Associated Student Body accounts. Internal controls are part of the training and guidance, ensuring that any findings in the internal audits or independent annual audits are discussed and addressed so they do not recur.

Findings

1. Interviews with school site staff indicated that school sites conduct associated student body activities; however, the district has not exercised any role in the oversight function. No district-authored ASB handbooks or desk manuals are available to employees. Some district employees interviewed were aware of the FCMAT ASB Accounting Manual, Fraud Prevention Guide and Desk Reference, but others did not know of its existence.

2. The district office is responsible for ASB oversight, internal audit, and ASB training, but does not have written protocols, processes, or procedures. There is no indication that the district has established procedures to ensure that ASBs collect W-9s and provide the district with payment information so it can issue 1099s as required by IRS regulations. The entire independent subcontractor process should be centralized through the district office, and training provided to the school sites.

3. Oversight procedures should be established to provide direction to staff and ensure effective administrative oversight, and clearly define the roles and responsibilities of personnel involved in managing student body activities and funds. The district office staff stated that the only ASB-related activity they conduct is to collect and retain bank reconciliations. Staff acknowledged they do not even review the reconciliations prepared for accuracy. The district should ensure that internal policies and procedures are developed and distributed to all ASB personnel. In addition, district-level staff responsible for oversight should receive appropriate training.

4. The district did not provide ASB training to school sites during the period under review, and each site interviewed follows its own ASB procedures, many of which were established several years ago through services provided by an external consultant. The district should provide mandatory annual training to all site staff responsible for ASB activities.

5. The school sites and district office personnel have a general lack of training and understanding of the district office's role in districtwide ASB oversight. As previously mentioned, the district office performs no reviews of financial information received. Both district office and site staff reported that the district office had not been involved in visiting sites or reviewing ASB reporting for many years. The district should invest in comprehensive training for all employees responsible for its ASB funds as well as mandatory, annual training. This should include district office personnel, site administrators, and site clerical staff and ASB advisors.

6. The district's annual audited financial statements have continued to include audit findings on ASB for numerous years. Audit findings should be reviewed with school site office staff and site administrators to ensure corrective action. The best practice is to share audit findings with the sites where they originated and assign the site administrator to prepare a plan to correct the finding. Those plans are then reviewed by the responsible district office staff to ensure that they comply with established policies, procedures, rules and regulations. The district office should follow up with internal review audits to test compliance providing input on findings and training in areas of concern.

Recommendations for Recovery

1. Annual training should be provided for all district employees who are responsible for ASB funds including training for conducting internal audits for ASB activities.

2. The district should ensure that district office staff, site administrators, ASB advisors, and ASB clerical staff have a current copy of the FCMAT ASB Manual, which is available online at no charge.

3. Audit findings should be shared with the sites. The site administrator where the finding originated should be assigned to develop a corrective action plan. The district office should review the finding and provide compliance testing after implementation of the corrective action plan.

4. Procedures should be developed for the district office on the oversight, management, and internal audits necessary to protect the district. Internal ASB audits should be conducted at least once each school year after district office staff has received the related training.

Standard Not Implemented

July 2013 Rating: 1

July 2014 Rating: 1

July 2015 Rating: 0

Implementation Scale:

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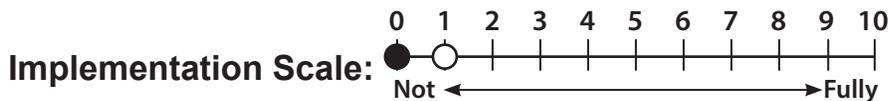
12.1   Multiyear Financial Projections

Legal Standard

The LEA provides a multiyear financial projection for at least the general fund at a minimum, consistent with the policy of the county office. Projections are done for the general fund at the time of budget adoption and all interim reports. Projected fund balance reserves are disclosed and assumptions used in developing multiyear projections that are based on the most accurate information available. The assumptions for revenues and expenditures are reasonable and supported by documentation. (EC 42131)

Findings

1. The district's 2014-15 first and second interim financial reports include a multiyear financial projection (MYFP) for the general fund in accordance with AB 1200 and AB 2756 requirements for the current and subsequent two fiscal years. The 2014-15 adopted budget was not provided to FCMAT.

2. The district provided FCMAT with current year budget assumptions that had a corresponding narrative and detailed analysis of modifications made to current-year federal and state revenue. The district also provided detailed ADA and enrollment projections utilizing cohort survival and birth rate analysis.

   For the first interim as of October 31, 2014, the district provided detailed multiyear assumptions for the LCFF calculation; however, the assumptions for other components of budgeted projections were limited to a simple narrative as follows:

   • Removed significant one-time revenues and expenditures.

   • Included a step-and-column increase of 1.25%.

   • Included the state loan payments of $1.83 million.

   • Included other changes because of declining enrollment and other factors.

   Several assumptions and explanations for variances are missing from the narrative including the following:

   • The percentage increase in health and welfare costs.

   • The percentage increase for STRS/PERS.

   • Elements of the district's fiscal recovery plan, if any.

   • The correlation between the reduction in FTE for certificated salaries resulting from declining enrollment equivalent to $1.8 million and the district's progress towards 24-to-1 class size reduction in grades TK-3 given the overall reduction in certificated staffing.

   • The reduction in FTE for classified and management staff resulting from declining enrollment.

- The district's increase in its contribution to special education. An increase of 1.4% is not sufficient to support increases in STRS, PERS, health and welfare, other statutory benefits or the increased costs based on prior year trends in SELPA service.

- The program and service increases resulting from additional supplemental and concentration grant funding identified in the district's LCAP and progress towards meeting the minimum proportionality percentage pursuant to 5 CCR 15496(a).

3. The multiyear assumptions for the second interim as of January 31, 2015 that were provided to FCMAT had considerably more detail. The assumptions were not posted on the online agenda or minutes with the SACS report; therefore, FCMAT cannot confirm that they were provided the board or the public.
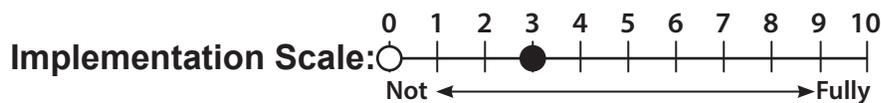
Recommendations for Recovery

1. The district should examine its MYFP in conjunction with its LCAP to ensure it complies with the requirements of LCFF funding and that it is making progress towards the minimum proportionality percentage pursuant to 5 CCR 15496(a).

2. Business office management should include in the MYFP a comprehensive list of clearly articulated assumptions and factors that are included in the budget and interim process for the financial projections.

3. District staff should continue annual training in budget development, budget assumptions and trend analysis to ensure that the budget and MYFP for the current and two subsequent fiscal years is reasonable and accurately presented.

Standard Partially Implemented

July 2013 Rating: 0

July 2014 Rating: 3

July 2015 Rating: 3

Implementation Scale:

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12.2   Multiyear Financial Projections

Legal Standard

The board ensures that any guideline developed for collective bargaining fiscally aligns with the LEA's multiyear instructional and fiscal goals. Multiyear financial projections are prepared for use in decision-making, especially whenever a significant multiyear expenditure commitment is contemplated, including salary or employee benefit enhancements negotiated through the collective bargaining process. (EC 42142)

Findings

1. The multiyear financial projections prepared by the district should not be utilized to project reliable costs of salary and benefits for negotiation purposes until the major budget components identified in Standard 12.1 are included.

   As mentioned in Standard 12.1, the district's current year budget and multiyear projection does not reflect complete and accurate assumptions that correlate with trends, particularly with special education contributions from unrestricted funds, concerns about the reduction in certificated salaries and lack of information to support the district's efforts to make progress in class size reduction. Each one of these variables has substantial cost impacts that will have a bearing on the district's ability to sustain increases in salaries and benefits until these costs are properly calculated and presented in the MYFP.

2. According to staff interviews, the components of the district's LCAP were not included in the current year budget, and it is not clear that expenditures to support the district's LCAP are included in the multiyear projections. As such, the fiscal goals displayed in the multiyear projections do not align with the district's instructional goals. The district may not comply with 5 CCR 15496(a) and may need to include large increases in expenditures and services to meet the minimum proportionality percentage requirements.

3. It is not evident that the elements of the fiscal recovery plan are included in the budget or in the multiyear financial projection. Without clear documentation supporting budget reductions and accountability of the management team in implementing the reductions according to regulations and negotiated agreements, the district may incur legal challenges.

4. FCMAT was not provided with documentation that evidenced that guidelines were developed for collective bargaining that fiscally align with the LEA's multiyear instructional and fiscal goals. District staff reported that multiyear financial projections are prepared for use in decision-making and had most recently been used in analyzing health and welfare benefits.
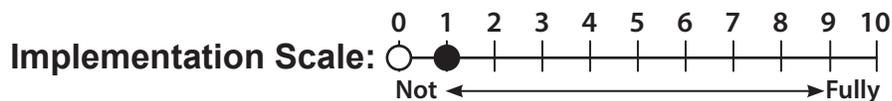
Recommendations for Recovery

1. The district should include a detailed listing of assumptions and a detailed narrative in the MYFP for each year presented, at each reporting period. These should integrate the budget, fiscal recovery plan and the LCAP into the MYFP.

2. The district should carefully review staffing projections before including them in budgeting documents to ensure that they accurately reflect the district's actions and needs

3. Clear, detailed assumptions should be integrated in the recovery plan, LCAP and MYFP.

4. The district should verify that multiyear projections are adequately supported. The district should not rely on these calculations until a full and complete list of assumptions and supporting documentation is reviewed that aligns with district goals and achievable plans.

5. The district should develop guidelines for collective bargaining that fiscally align with the LEA's multiyear instructional and fiscal goals. Multiyear financial projections should be prepared for use in decision-making especially whenever a significant multiyear expenditure commitment is contemplated, including salary or employee benefit enhancements negotiated through the collective bargaining process.

Standard Partially Implemented

July 2013 Rating: 0

July 2014 Rating: 1

July 2015 Rating: 1

Implementation Scale:

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14.1   Impact of Collective Bargaining

Legal Standard

Public disclosure requirements are met, including the costs associated with a tentative collective bargaining agreement before it becomes binding on the LEA or county office of education. (GC 3547.5 (b))

Findings

1. The district's employees are represented by the following three separate bargaining units:

    •   The Inglewood Teachers Association (ITA) represents teachers, special project coordinators, librarians, counselors and nurses.

    •   The Inglewood Teachers Federation represents adult education teachers.

    •   California Professional Employees (CalPro) represents classified employees.

2. The ITA contract expired on June 30, 2013, and the Inglewood Teachers Federation and CalPro contracts expire June 30, 2014.

    In the 2013-14 school year, the district had secured employee health coverage with California Schools VEBA, a joint labor-management benefits trust. ITA was familiar with VEBA representatives, how the trust functioned, and seemed comfortable with its access to representation. CalPro lacked sufficient information about its representation on the board or where the meetings took place, yet voiced approval with the agreement. Both unions indicated that the district insurance committee did not meet or have discussions regarding plan options. Both bargaining units were concerned with the lack of timely notification of information regarding out-of-pocket employee-paid insurance options, rates effective for the 2014-15 school year, and new IRS 403(b) rules.

    Interviews with administration and union leadership indicate that a resolution on the unilateral change in health care benefits had been reached outside of the Public Employees Relations Board (PERB).

    Following the dismissal of the pending unfair practice charge filed with PERB, the district and ITA reached a tentative agreement effective July 1, 2013 through June 30, 2015. This agreement includes two furlough days in 2013-14 and an additional four furlough days in 2014-15 with no change in health care benefits.

3. FCMAT reviewed board minutes and supplemental documents supplied by district staff and administration and found that a tentative agreement had been reached with ITA on February 11, 2015, as clarified in a memorandum of understanding dated March 23, 2015 for three furlough days for the 2014-15 school year. An AB 1200 disclosure was approved at the March 9, 2015 board meeting.

4. Senior management, supervisors and other unrepresented workers simultaneously adopted five furlough days for 2014-15, at the same board meeting. Interviews with effected supervisory and unrepresented staff members indicated they were not aware of the proposal until board action was taken. Because the timing of the agreement is close to the end of the school year, these employees are finding it difficult to adjust their workloads to accommodate this last minute reduction in workdays.

5. FCMAT reviewed board minutes and supplemental documents supplied by district staff and administration and found that the board/state trustee took action on August 20, 2014 to increase the confidential salary schedule and listed the fiscal impact on the board agenda cover sheet. The board/state trustee took action April 15, 2015 for site administrators who work on sites with School Improvement Grant funds to receive a 20% stipend. The fiscal impact was not disclosed, and only the revised salary schedule was attached to the board item and the agenda item cover sheet disclosed that "[t]he increase in compensation is included in the School Improvement Grant funding."

6. Regardless of the inclusion of compensation in grant or entitlement documents, the district is required to submit the AB 1200 disclosure to the governing board and the county superintendent of schools in accordance with AB 1200 (Statutes of 1991, Chapter 1213), as revised by AB 2756 (Statutes of 2004), and G.C. 3547.5 (Statutes of 2004, Chapter 25) regarding agreements made its bargaining units and their costs to the district. While no AB 1200 disclosure was submitted to support the board action regarding the 20% stipend, discussion of the dollar cost would be considered a best practice to provide transparency to the matter.
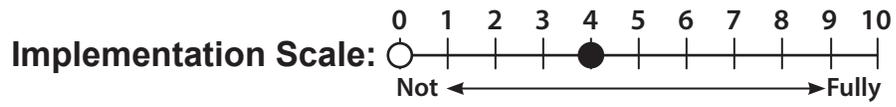
Recommendations for Recovery

1. Once a school district loses local control, the Department of Education is the oversight agency. The state trustee's role and responsibilities are subject to the discretion of the superintendent of public instruction, including the authorization to enter into binding agreements. The parameters of these roles and responsibilities should be clearly communicated with those charged with day-to-day district business.

2. The district should ensure that all new collective bargaining agreements subject to public disclosure requirements articulated in GC 3547.5(a)-(b) and Education Code 42130-42131 are fulfilled.

3. The district should prepare public disclosures as required by AB 1200 and AB 2756, including multiyear financial projections, for all agreements reached in accordance with Education Code and Government Code sections listed above.

Standard Partially Implemented

July 2013 Rating: 0

July 2014 Rating: 0

July 2015 Rating: 4

Implementation Scale:

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14.2   Impact of Collective Bargaining

Legal Standard

Bargaining proposals and negotiated settlements are "sunshined" in accordance with the law to allow public input and understanding of employee cost implications and, most importantly, the effects on the LEA's students. (Government Code 3547, 3547.5)

Findings

1. GC 3547(a) requires all initial proposals of exclusive representatives and the school district to be presented at a public meeting. Additionally, 3547(b) states that meetings and negotiations shall not take place until a "reasonable time has elapsed after the submission of the proposal to enable the public to become informed and the public has the opportunity to express itself regarding the proposal at a meeting of the public school employer." This section of the Government Code requires the district's initial proposals to be "adopted" by the public employer after the public has had the opportunity to express itself, and any new subjects arising from negotiations after the initial proposals must be made public within 24 hours.

2. The district was unable to provide documentation to support that the requirements of Government Code Sections 3547 and 3547.5 were met with regarding the tentative agreement reached with ITA on February 11, 2014, as clarified by the memorandum of understanding signed with ITA on March 23, 2015.

3. The district's contracts with its bargaining units require it to "sunshine" articles and reopen existing agreements or a successor proposal on or before April 1 of each year, particularly those on compensation and fringe benefits. The district sunshined its initial proposals for the 2014-15 contract year for both ITA and CalPro at the November 19, 2014 board meeting. ITA sunshined its initial proposal at the April 15, 2015 board meeting.

4. The district greatly modified their ITA initial proposal and opened it for public input at the May 20, 2015 board meeting. The district also modified its proposal to CalPro at its March 18, 2015 board meeting. CalPro sunshined its initial proposal at the May 20, 2015 board meeting.

Recommendation for Recovery

1. The district should ensure that all collective bargaining agreements subject to public disclosure requirements articulated in GC 3547, 3547.5 and Education Code 42130-42131 are fulfilled.

Standard Partially Implemented

July 2013 Rating: 0

July 2014 Rating: 0

July 2015 Rating: 2

Implementation Scale:

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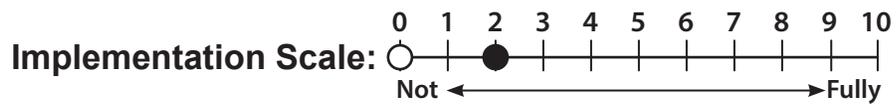
14.3　Impact of Collective Bargaining

Professional Standard

The LEA has developed parameters and guidelines for collective bargaining that ensure that the collective bargaining agreement does not impede the efficiency of LEA operations. Management analyzes the collective bargaining agreements to identify any characteristics that impede effective delivery of LEA services. The LEA identifies those issues for consideration by the board. The board, in developing its guidelines for collective bargaining, considers the impact on LEA operations of current collective bargaining language, and proposes amendments to LEA language as appropriate to ensure effective and efficient service delivery. Board parameters are provided in a confidential environment, reflective of the obligations of a closed executive board session.

Findings

1. To strive for organizational effectiveness and efficient service delivery, it is important to consider how collective bargaining language affects district operations and propose amendments to the language as appropriate. Effective administrations involve supervising staff in discussions on potential contract modifications or eliminations of positions with bargaining units and unrepresented personnel.

2. FCMAT's interviews indicate that district administration sought input to the collective bargaining process from principals and other certificated personnel. During the same interviews, staff stated that directors and managers of the CalPro unit members were not asked to provide input on the collective bargaining agreement before the district's initial proposal at the November 19, 2014 board meeting.

3. Documentation and interviews indicate that the impact to the budget of several proposed contract modifications is being analyzed before consideration.

4. The district's agreements with its bargaining units require the establishment of a health insurance committee to give advice on issues related to employee benefits. The district changed health insurance carriers, effective January 2014; however, the committee has not met since that change. Employees indicated that workshops were held to explain the impact of the change, and a health fair was held to provide information to employees.

5. To provide fiscal, employee management and program support, an effective bargaining team includes members who represent various perspectives and disciplines and are aware of characteristics in contracts that impede effective delivery of LEA services. This team approach allows multiple perspectives and differing opinions on how to modify agreements to best meet district goals and objectives. The district's team reflects this philosophy, with the executive director, chief business official and attorney as members. The district reports that it will augment the team as necessary with site administrators or department heads depending on the contract language under review.

6. The ITA collective bargaining activity during this review period included a tentative agreement reached on February 11, 2015, as clarified in an MOU dated March 23, 2015 for three furlough days for the 2014-15 school year as previously discussed. FCMAT determined that the 2014-15 MOU signed March 23, 2015 improved attendance at staff development opportunities to support student achievement because attendance was required if employees wanted to be paid for that day. The district's ITA initial proposal for 2014-15, presented at the November 19, 2014 board meeting, proposed to implement an alternative annual average class enrollment consistent with current Education Code. The proposal also reserved the right to open negotiations on two additional articles. The initial proposal was significantly modified to add details related to 14 articles in the collective bargaining agreement, and a public hearing was held at the May 20, 2015 board meeting.

7. FCMAT could not determine if the articles addressed would improve academic achievement for students. However, items related to compensation, class size, workdays and hours of employment, leave provisions, fringe benefits and term may have an immediate positive fiscal impact and support long-term stability for the district's fiscal recovery. The contract aligns with the LCFF for grade span adjustment funding for class sizes, and conforms leave provisions to new statutes, which are all fiscally prudent proposals.

8. The CalPro collective bargaining activity during this review included two initial proposals from the district for 2014-15, which included items related to implementation of furlough days; clarification of hours and overtime; definition of seniority; reconciled conflicts between the contract and personnel commission rules and regulations; and discussed displacement rights and procedures.

Recommendation for Recovery

1. The input process before the public hearing for initial proposals should be expanded to be more inclusive in identifying characteristics in current contract language to ensure effective delivery of district services.

2. The district should evaluate decisions and their multiyear impact on all collective bargaining agreements.

3. The Business Services Department and site representation should continue to be included on the district's negotiation teams.

Standard Partially Implemented

July 2013 Rating: 0

July 2014 Rating: 0

July 2015 Rating: 2

Implementation Scale:

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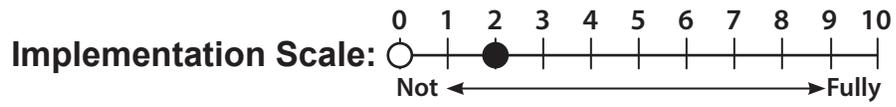
15.2   Management Information Systems

Professional Standard

Management information systems support users with information that is relevant, timely and accurate. Assessments are performed to ensure that users are involved in defining needs, developing specifications, and selecting appropriate systems. LEA standards are imposed to ensure the maintainability, compatibility, and supportability of the various systems. The LEA ensures that all systems are SACS-compliant, and are compatible with county systems with which they must interface.

Findings

1. The district does not have a technology committee where these types of discussions should occur. This lack of communication between all those affected increases the risk of failure in implementing and supporting new and existing information systems.

2. The IT Department has a single programming position that has remained vacant; however, a .625 FTE consultant was hired in December 2013 to provide limited programming support. The duties and responsibilities of this programming position include helping integrate data between disparate data systems such as the student information system Aeries, CALPADS, Illuminate, and many others. Many tasks that should be automated are still completed manually, including integrating systems to update and transfer human resource information from HRS to Aeries for CALPADS reporting.

3. The lack of automated integration and the resulting manual processes used for data integration increase the risk of corrupting data and inaccurately reporting this information to internal and external users. The district should hire a qualified full-time programmer to help automate critical systems.

4. The district uses financial management software provided by LACOE that complies with SACS for uniform statewide financial reporting.

Recommendations for Recovery

1. A district technology committee should be formed to address the use of technology throughout the district. Members of the committee should include qualified representatives from each division and/or department and the school sites. The committee members should be familiar with the needs of their respective departments, divisions, or sites. The committee should meet no less than every other month to ensure that all those affected have an opportunity to share technology plans and needs. The IT Department should present current and proposed projects to the committee. Meeting agendas, minutes, and other materials should be documented and made available to all committee members before and after each meeting. The committee should be chaired by the director of the IT Department.
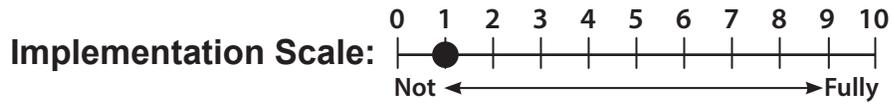
2. The district should fill the vacant programmer position to improve the quality of data integration and reporting especially in the area of HRS to Aeries data integration related to CALPADS.

Standard Partially Implemented

July 2013 Rating: 1

July 2014 Rating: 1

July 2015 Rating: 1

Implementation Scale:

| 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |

Not ← → Fully

15.3   Management Information Systems

Professional Standard

Automated systems are used to improve accuracy, timeliness, and efficiency of financial and reporting systems. Needs assessments are performed to determine what systems are candidates for automation, whether standard hardware and software systems are available to meet the need, and whether or not the LEA would benefit. Automated financial systems provide accurate, timely, and relevant information that conform to all accounting standards. The systems are designed to serve all of the various users inside and outside the LEA. Employees receive appropriate training and supervision in system operation. Appropriate internal controls are instituted and reviewed periodically.

Findings

1. As part of mandated CALPADS reporting, certain data elements in Aeries related to staffing must have current and accurate data. This is to ensure accurate staff reporting when that data is extracted from Aeries and posted to CALPADS. The main source of this staffing data is the HRS system.

2. The staffing information in Aeries is manually updated in a task previously performed by the IT director but now performed by the IT consultant. Several times a year, the consultant receives a paper report from the HR Department containing the data extracted and reported from the HRS system and manually enters the data into Aeries. When the data is submitted to CALPADS from Aeries, error reports provide IT with a list of missing fields, but the IT consultant cannot readily determine the source of the error. Possibilities include inaccurate data reports provided by the HR Department, errors in extracting and reporting from HRS, and/or a data entry error by the IT consultant during manual updating. This lack of automation between HRS and Aeries creates potential errors in reporting CALPADS data and is not an efficient use of the IT director's or consultant's time. The district should consider options to automate data submission from Aeries to CALPADS.

   There is no formal documentation for the processing of CALPADS data specific to district operations and the generation of student information that becomes the basis of supplemental and concentration grant funding, nor has a district staff member been cross-trained to support the CALPADS process. This lack of documentation and backup support could have negative consequences if the processes cannot be completed by required deadlines, or if the current IT consultant is unavailable.

3. The district lacks a comprehensive professional development plan for many of its information systems. The district's technology plan for 2013-2016 includes results from technology proficiency surveys of administrators, teachers and support staff. The plan presents an analysis of these surveys and calls for relevant professional development to address the training needs of these groups. It also addresses the need to develop and distribute a calendar of training activities. These steps have not occurred, and there is no comprehensive, districtwide technology professional development training.

4. At the beginning of the school year, the district discontinued using the Data Director student assessment system and now uses the Illuminate student assessment system. Training for teachers and administrators on the use of Illuminate has been offered on a limited basis during this review period; however, the district has automated uploads of data from the Aeries student information system to Illuminate.

5. School site principals can easily access their budgets at their sites through the PeopleSoft financial system. In addition, over the past year the CBO has created a new budget reporting system for site and departments that provides greater detail in the account codes and descriptions than what the PeopleSoft system produced. These reports are generated using data downloaded nightly from PeopleSoft and then used by Microsoft Access to generate the customized reports. These reports can also be emailed directly to the requester. Principals interviewed are pleased with the newly created reports. Some site administrators have reported that they now receive one-on-one training from the CBO when requested on how to request and interpret reports that give them the needed information.

6. Correction of errors in the position control system was a major focus of both the business and HR offices over this reporting period. LACOE provided training and guidance in position control system configuration. Much progress has been made in eliminating the errors in data but errors in part-time classified employees' number of hours worked continue to occur. In an effort to continue to find and resolve errors, monthly reports are sent to departments and sites to review and verify the staff listing from the position control system.

Recommendations for Recovery

1. The district should automate the integration of appropriate data from HRS to Aeries to provide accurate CALPADS data.

2. The district should immediately begin the detailed documentation of the CALPADS process as it relates to the district's internal operations. A district staff member should be selected to begin cross-training on the CALPADS process using this documentation as a training tool.

3. Although a large portion of a professional development needs assessment was completed to prepare to issue the district's technology plan, a complete skills assessment of administrators, teachers and support staff should be performed to better use the information systems utilized by the district. The district should assign district staff, coordinate with the county office, and/or arrange for qualified consultants to regularly provide professional development. The schedule and location of trainings should be posted on the district website, and sign-in sheets for employees who have attended the trainings should be maintained.

4. Resources in the business office should continue to be focused on correcting errors in position control to ensure accurate and efficient payroll generation and budgetary data. This will continue to require a high-level of coordination between HR and the business office.

Standard Partially Implemented

July 2013 Rating: 3

July 2014 Rating: 3

July 2015 Rating: 4

Implementation Scale:

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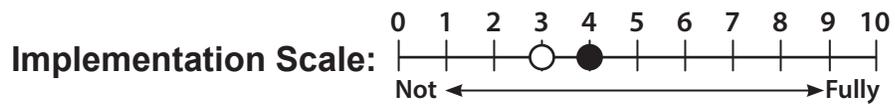
15.7　Management Information Systems

Professional Standard

Hardware and software purchases conform to existing technology standards. Standards for network equipment, servers, computers, copiers, printers, fax machines, and all other technology assets are defined and enforced to increase standardization and decrease support costs.

Requisitions that contain hardware or software items are forwarded to the technology department for approval before being converted to purchase orders. Requisitions for nonstandard technology items are approved by the information management and technology department(s) unless the user is informed that LEA support for nonstandard items will not be available.

Findings

1. Until approximately five years ago, the district had a technology committee that established hardware and software standards districtwide. Now the district's IT director establishes standards for PC desktop and laptop computers as well as software applications for the district's Hewlett Packard (HP) computers. The director of IT also sets the standards for software configuration for these computers, but these standards are not published. Standards for computer hardware are reviewed only when the existing standardized computer is no longer available from the manufacturer, or special pricing is no longer available.

2. As in the past, the same standards are applied to student, teacher, and administrative computers and are available on the district's website. These standards, which are designed for administrative computer use, lead to increased expense for some computers because not all school site users need the same hardware configuration.

3. The use of the PeopleSoft financial system for routing technology purchase requisitions for approval has allowed the IT director to review most technology purchases to ensure conformity; however, enforcing the existing computer standards is more difficult because of the lack of administrative regulations, published policies, or procedures. There is no formal method for a user who is purchasing nonstandard equipment to request an exception to the standards, and purchasing non-standardized equipment can lead to the following:

   • Increased acquisition costs

   • Unfamiliarity of nonstandardized equipment

   • Increased amount of time for technical support

   • Equipment that is not compatible with the network configuration

   • Published standards do not exist for network equipment, servers, copiers, printers, or fax machines.

Recommendations for Recovery

1. After forming a technology committee, the district should establish a subcommittee to set and review hardware and software standards. This subcommittee should be led by the IT Department and should meet quarterly at a minimum. When standards are changed, they should be posted on the district's website, and appropriate staff should be contacted and made aware of the changes.

2. The standards set by the committee should be enforced, and coordination with the Purchasing Department should be improved to ensure any nonstandard technology acquisitions are routed to the IT Department for its review and to ensure the equipment is compatible with the district's network configuration.

3. The district should develop a formal process for staff to use when requesting equipment that is an exception to standardized technology items. Administrative regulations that document the acquisition of all technology purchases should be developed.

4. The district should consider adding to the standards different computer configurations for student, teacher, and administrative systems. In many cases, systems used by students may not require the same storage capacity, memory, or monitor size as those used by staff. Cost savings may be realized depending on the number of computers purchased.

Standard Partially Implemented

July 2013 Rating: 2

July 2014 Rating: 2

July 2015 Rating: 2

Implementation Scale:

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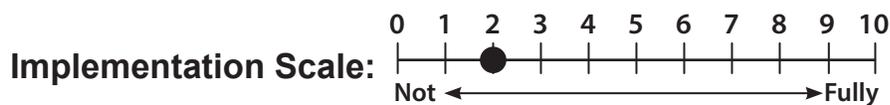
15.8   Management Information Systems

Professional Standard

An updated inventory includes item specification for use in establishing standards for an equipment replacement cycle and rotating out obsolete equipment. Computers and peripheral hardware are replaced based on a schedule. Hardware specifications are evaluated yearly. Corroborating data from work order or help desk system logs is used when this data is available to determine what equipment is most costly to own based on support issues. The total cost of ownership is considered in purchasing decisions.

Findings

1. The district continues to lack a formalized board-approved life-cycle replacement plan for critical network infrastructure equipment such as routers, switches, servers, and data storage. This lack of planning will create unplanned expenses and outages when systems cease to function. Technology assets eventually fail, and their replacement schedules should be monitored so the associated expenses can be properly budgeted.

2. The IT Department has a Web-based help desk system from Numara that can track users' hardware and software configurations. Requests for services are submitted online and assigned to the technicians by the IT Department's director. To meet the needs and support of the California Assessment of Student Performance and Progress (CAASPP) online testing, the district has hired 12 part-time computer technicians since January, 2015. Four were hired In January, and eight were hired in March. These temporary employees work six hours a day and will be released at the end of the school year. Their primary role at the sites is to provide support to the online testing and use the remaining time to provide additional technical support where needed. However, as in the prior review period, not all requests are submitted through the help desk system. Instead, approximately half the requests for service are received through phone calls or e-mails to the IT Department's technicians. The district cannot accurately capture information about trends in hardware or software problems including the total of service requests, common problems, average turnaround time, and individual staff workloads when only half the requests are logged into the help desk system.

3. The district's physical inventory of items with a cost exceeding $5,000 is scheduled to be performed each year by a third-party vendor, however the last supplied asset inventory report is dated June 30, 2013. The scope of engagement states that the company will inventory assets with a cost of $5,000 or greater and it had completed the last physical inspection and inventory of the district's assets in 2009. The vendor prepares a compilation, which updates the fixed asset inventory that meets the $5,000 criteria; however, the contract scope of work will not verify that fixed assets were either added or deleted. The current scope of work does not include a physical inspection of fixed assets.

4. The reports that have been generated between 2009 and 2013 were prepared using the appraiser's 2009 physical inventory and updating that document based on the information received from the district regarding additions and deletions.

5. The warehouse clerk receives technology equipment shipped to the district's warehouse. This clerk tags the equipment and enters the appropriate information into an Excel spreadsheet. At the end of the fiscal year, this spreadsheet is given to the district's accounting supervisor, who forwards it to the same third-party vendor performing the physical inventory compilation for items over $5,000.

6. The warehouse clerk does not receive all technology equipment since some shipments are delivered directly to the school sites. When the warehouse clerk is informed of this, the clerk travels to the site, tags the items and enters the information into the Excel spreadsheet. Computer purchases from IntelliTech; however, include the vendor applying inventory tags, shipping the computers directly to the sites and supplying the district with a periodic report containing the model, serial number and asset tag number. In coordination with the efforts of the warehouse clerk, this helps track assets. Except for assets that fall into the IntelliTech contract, since ItelliTech applies the asset tags in those cases, the district should have a policy that requires all technology equipment and any other fixed assets to be delivered directly to the district's warehouse.

7. Education Code Section 35168 states that districts are required to do the following:

   …establish and maintain a historical inventory, or an audit trace inventory system, or any other inventory system authorized by the State Board of Education, which shall contain the description, name, identification numbers, and original cost of all items of equipment acquired by it whose current market value exceeds five hundred dollars ($500) per item, the date of acquisition, the location of use, and the time and mode of disposal. A reasonable estimate of the original cost may be used if the actual original cost is unknown.

8. The district does not properly track items with a value greater than $500 but less than $5,000 in accordance with this Education Code provision, and the items may have moved from one location to another. The district hired a firm to perform a physical inventory in March 2015. A discussion of this issue is also contained in standard 16.1 below. The district does not have a reconciliation process to determine if equipment with a value of between $500 and $4,999 is still located in the district.

Recommendations for Recovery

1. The district should create a formalized life-cycle replacement plan for critical network infrastructure equipment such as routers, switches, servers, and data storage.

2. The district should establish and enforce a process for ensuring that all requests for assistance from the IT Department, including requests for noncomputer-related technical support, are logged into the Numara help desk system. This will allow the quantification of services and provide information to the IT Department's management on how best to allocate resources and justify staffing to provide acceptable service levels.
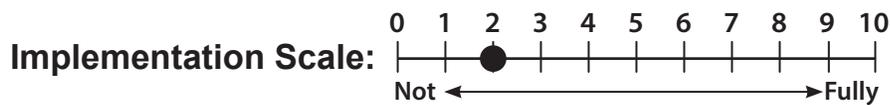
3. Information on all fixed assets should be entered into a centralized database that can be accessed by appropriate staff throughout the district. Any issues regarding the reporting of assets by the third-party vendor should be resolved, and assets should be accurately reported for insurance and depreciation purposes.

4. The district should have a policy that requires all technology equipment and any other fixed assets to be delivered directly to the district's warehouse to ensure that all fixed assets are properly received and tagged for inventory purposes.

5. The district should ensure that its assets are properly reported in accordance with Education Code Section 35168. The district should conduct a comprehensive inventory of all assets valued at more than $500 since the last complete physical inventory was performed six years ago.

Standard Partially Implemented

July 2013 Rating: 2

July 2014 Rating: 2

July 2015 Rating: 2

Implementation Scale:

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     Not ◄─────────────────► Fully
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15.10 Management Information Systems

Professional Standard

In order to meet the requirements of both online learning and online student performance assessments, the district has documentation that provides adequate technology to support these needs. Documentation should include sufficient bandwidth to each school site, internal local network infrastructure capacity, electronic devices which meet the published minimum standards for online student assessments, and an adequate number of devices to allow testing of all students within the prescribed amount of time.

Findings

1. During the prior review period, the district had performed an assessment of its testing devices and infrastructure to determine the quantities and type of equipment to order for the Smarter Balance Assessment Consortium testing. Chromebooks were selected as the new standard testing device based on research with other districts that had successfully used them in practice tests. To ensure adequate connectivity and devices for testing, the district purchased a significant number of Google Chromebook carts with dedicated wireless access points. Communication had improved significantly between the IT and Curriculum departments regarding the technology necessary to support the upcoming student assessments related to implementing the new Common Core State Standards. Working collaboratively with the IT Department, the district was able to install the equipment and networking infrastructure to adequately support the testing.

2. The director of IT no longer meets regularly with staff from the educational services groups and attends principals' meetings only when he is asked to present material. The lack of communication between these groups has resulted in the loss of educational focus in the IT Department. IT goals and objectives are reactive rather than carefully prepared in support of the district's educational goals.

3. The district bandwidth of 1 Gbps to each school site, provided by fiber connectivity, is sufficient, and the impact of assessment testing on the district's bandwidth to the Internet is minimal with a 1 Gbps Internet connection provided by the county office.

Recommendations for Recovery

1. The director of IT should meet regularly with staff from the educational services group and regularly attend districtwide principals' meetings to better understand the district's educational goals and to align human and fiscal resources in support of these goals.

2. The district should develop and publish a testing calendar with adequate time to allow preparation for student testing, including adequate practice time for all students.

Standard Partially Implemented

July 2013 Rating: 2

July 2014 Rating: 6

July 2015 Rating: 4

Implementation Scale:

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Not ←——————————————→ Fully
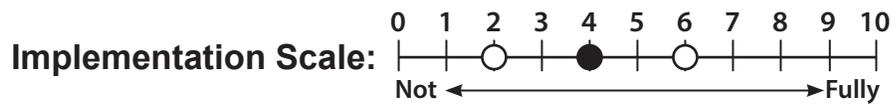
15.11   Management Information Systems

Professional Standard

The LEA optimizes funding of various types of technology throughout the organization by effective utilization of available Federal E-rate discounts, the California Teleconnect fund, and other available discount programs and funding sources to reduce costs for various technology expenditures.

Findings

1. As part of the Microsoft Education Technology K-12 Voucher Program, the district has a balance of $147,830.41 in general purpose vouchers and $249,767.73 in software vouchers, totaling $397,598.14. This information was found on the program website at www.edtechk12vp.com, and the deadline for making purchases for voucher redemption is September 25, 2015. On June 24, 2014, a payment of $242,390.41 was made from the voucher program to the district, and on January 27, 2015 an additional distribution from the program of $12,325.69 was made available to the district.

2. Planning for E-Rate discounts over the past year has improved over previous reporting periods. This is primarily because of staffing stability resulting from reduced staff turnover in the Business Services Department and consistency of leadership in the IT Department.

3. Although the district has developed a technology plan, the lack of a clearly approved strategic plan to address future and ongoing infrastructure needs in the budget has not allowed the district to adequately fund a scheduled replacement of aging network infrastructure. However, a thorough review of the district's wide area network (WAN) and wireless infrastructure by a contracted vendor resulted in a list of onetime network infrastructure to be replaced or added. This equipment was part of the district's current E-Rate application.

4. Beginning in the 2009-10 fiscal year, the district has used an independent consultant to provide E-Rate consulting services and prepare district claims. This practice has continued into this reporting period.

5. The district still does not hold annual E-Rate planning meetings representing key departments including business, IT, facilities, food services and curriculum. The purpose of these meetings should be to assess the district's needs and budgeting for equipment and services that may be partially funded through the E-Rate process.

6. The district continues to provide limited invoice summary information from its telecommunications providers to the district's E-Rate consulting company. This makes it extremely difficult for the consultant to ensure that all California Teleconnect Fund and E-Rate discounts available to the district are properly included in the E-Rate application. At a minimum, quarterly detailed statements should be provided to the consultant.

7. The district continues to receive California Teleconnect Fund discounts for some or all of the eligible telecommunication services, and the district's E-Rate consultant periodically checks vendor invoices to ensure that the appropriate discounts are applied.

8. The number of errors in the district's direct certification process was significantly reduced over prior reporting periods, and the district's free and reduced price meal eligibility numbers for 2013-14 are reported by the CDE at 89 percent. Direct certification is a process where the local education agency can electronically match its student data with data provided by state or county agencies. The data from these government agencies includes information on residents within the school attendance boundaries who receive nutritional assistance. The purpose of the match is to identify students who are eligible for free and reduced-price meals.

9. Because E-Rate discounts are often awarded well into a fiscal year, vendor invoices from telecommunication companies in the first part of the year do not necessarily reflect the E-Rate discounts that will be applied subsequent to application approval.

10. When the discounts are approved, a credit is placed on the invoice. From that credit amount, the district pays invoices, slowly reducing the remaining credit balance. This credit balance can easily be in excess of $100,000. The district has been more aggressive in pursuing credit balances and now receives payments from a number of the vendors where credit balances are significant.

Recommendations for Recovery

1. The district should immediately establish a task force to meet and plan the expenditure or reimbursement of eligible expenses for the remaining Microsoft Education Technology K-12 Voucher Program funds to ensure that eligible purchases before the September 25, 2015 deadline are included in the application.

2. The district should formalize its strategic vision and planning for the use of the networking infrastructure to adequately fund future equipment upgrades. Although the district has addressed its most important infrastructure needs this year, a formalized and approved plan that is represented in the district's multiyear budget will help ensure funding for future upgrades.

3. The district should continue to utilize an outside consultant to provide E-Rate consulting services and prepare district claims.

4. A committee should be formed to meet each year in the late summer/early fall to discuss the upcoming E-Rate timeline, potential funding opportunities and to review existing E-rate discounts to determine if they will be reapplied for in the following year.

5. During the year, key individuals such as those from the business, IT, and curriculum departments should meet regularly to better understand the availability of E-Rate discounts and possible funding levels. The district's eligibility percentage for free and

reduced-price meals percentage is near threshold levels of E-Rate funding. The district should have contingency plans for both the amount that is funded and amounts that are deferred on E-Rate applications.
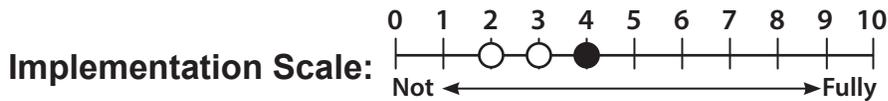
6. The district should ensure that quarterly detailed statements are provided to the district's E-Rate consulting company so that all available California Teleconnect Fund and E-Rate discounts are properly included in the E-Rate application.

7. District staff should continue to monitor the vendor invoices and the expected E-rate and California Teleconnect Fund discounts for eligible services.

8. The district should continue to review direct certifications in detail to ensure that all eligible free and reduced-price meal counts are accurate to maximize eligibility for programs funded based on these statistics.

9. The district should continue to request a check from the vendor in cases where E-Rate discounts generate significant credits that cannot be used within the fiscal year.

Standard Partially Implemented

July 2013 Rating: 2

July 2014 Rating: 3

July 2015 Rating: 4

Implementation Scale:

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        Not ◄─────────────────► Fully
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16.1   Maintenance and Operations Fiscal Controls

Legal Standard

Capital equipment and furniture is tagged as LEA-owned property and inventoried at least annually.

Findings

1. Governmental Accounting Standards Board (GASB) 34, issued in June 1999, requires fixed asset records to be maintained in a complete, accurate and detailed manner. Public entities must report all capital assets owned in the governmentwide statement of net assets, including a report of depreciation in the statement of activities at year end. This allows public entities to report the change in net assets during the fiscal year.

   The reporting requirement for GASB 34 attempts to appropriately value district assets and specifies that fixed asset records include acquisition date, historical cost, depreciation and useful life of the asset in accordance with generally accepted useful lives for the type and class of asset. Districts must also comply with Education Code Section 35168 for items that meet the definition of a capital asset and when the current market value exceeds $500 per item, the date of acquisition, the location of use, and the time and mode of disposal. A physical inventory is required every two years.

2. The sale of surplus property is governed by Board Policy 3270 as well as Education Code Sections 35168, 17540-17542, and 17545-17555, which establish safeguards to account for and protect district owned property. Education Code regulations require a specific detailed process for the disposal of surplus assets and the use of those sale proceeds. The district salvage policy and procedures do not support the reporting requirements under Education Code 35168, requiring inventory to be tracked as to the time and mode of disposal. They also do not provide proper internal control, possibly allowing valuable items to be disposed of without proper review.

3. The last physical inventory and inspection that generated a fixed asset report was performed in June 2009. Subsequent annual district-generated reports have been produced each year and include new acquisitions, and selected disposals based on information the accounting department provided to the vendor. On April 15, 2015, the board approved the services of a vendor to perform a fixed asset inventory and perform asset management services, which include barcode tagging, asset exception reporting and providing certified appraisal reports.

   The district is also required to have a system to track equipment classified as assets and valued between $500 and $4,999. Assets totaling approximately $14.9 million have been recorded in the appraiser's annual report representing assets valued at $500 and above as of June 30, 2013. There is no fixed asset inventory list, but there is a compilation of the prior fixed asset report and additions for the 2012-13 fiscal year. The district staff reported additions and disposals to these assets to the appraisal firm, but they have not been independently verified by the appraisers. The lack of verification may cause the independent audit report to be overstated.

At the time of the FCMAT review, neither the local auditor nor the State Controller's Office had yet completed its audit of the district's books for the year ending June 30, 2014. The independent audit dated June 30, 2013 is complete. Findings include concerns about the accuracy of the asset valuation. Using the latest independent audit available with the addition of construction in progress from the last available audited financial statements, provides the following information for capital assets that exceed $5,000 reported in the June 30, 2013 audited financial statements:

Capital Assets - Fixed Asset Inventory – Items in Excess of $5,000 Financial Audit Report

For the Year Ended June 30, 2013

Asset Classification	Historical Cost	Accumulated Depreciation	Net Book Value
Land	$24,100,710	$0	$24,100,710
Land Improvements	3,084,899	1,750,262	1,334,637
Construction in Progress	21,839,569	0	21,839,569
Buildings	214,411,107	43,623,718	170,787,389
Machinery and Equipment	15,892,620	12,816,630	3,075,990
Total	$279,328,905	$58,190,610	$221,138,295

The documented tagging procedures are not the same as those identified by site staff. It is unclear if the district has established sufficient receiving procedures and protocols when physical inventory and/or textbooks items are shipped directly to school sites.

4. Findings included in the June 30, 2011 and June 30, 2012 annual audit reports include material weaknesses specifically related to inventory and fixed assets. The recommendations were not implemented and these findings contributed to the qualified opinion given by the State Controller's Office as it relates to the reporting of the general fund on state compliance from the report dated June 30, 2013. The state auditor's 2013 findings are summarized as follows:

    13-02: Capital asset deficiencies

    A physical inventory for capital assets has not been conducted by the district since June 2009. The district did not maintain adequate records on the acquisition or disposition for equipment and real property or a complete listing of its capital assets. The district did not properly record the value of equipment purchased during fiscal year 2012-13, and the district incorrectly capitalized expenses for a building project. Due to a lack of controls and other deficiencies noted by the auditors while reviewing the district's capital assets, the state controller's auditors determined that the capital assets were not auditable.

13-12: Inventory-Internal control weakness

A variance was noted between the inventory on hand balance shown in the unaudited actuals and the amount shown on the district's inventory listing. The district did not maintain accurate inventory records necessary to locate inventory items.

13-27: Inadequate controls over equipment and real property management

It was determined that the district was not in compliance with federal and state requirements, because it did not maintain adequate records on all acquisitions and dispositions of equipment and real property. Nor did the district maintain records identifying the percentage of federal participation in the costs, location, condition or disposition of the equipment it purchased.

5. The Purchasing Department has created forms for salvage of equipment items and for the collection of discarded books and materials that school sites may use to document obsolete inventory. Forms supporting board action show that school sites and divisions periodically use the form, but it is generally not fully completed. Additionally, the information is not used as documentation to support the items sold to salvage, or to update the fixed asset list. Of the forms reviewed, several were missing serial numbers and/or fixed asset tag numbers.

6. Interviews with staff indicate that one person tags technology equipment. There is confusion about the staff member responsible for tagging assets delivered directly to campus.

7. Employees responsible for tagging inventory are not cross-trained and no one is assigned to tag furniture or food service items.

8. A different employee is responsible for textbook inventory. This individual recently returned after an extended absence, and the school sites were not notified on how to distribute instructional materials located at the district office for the start of 2014-15 school.

9. Once purchases are added to the fixed-asset log, no evidence was provided that the items are tracked as to their physical location or disposition. During the last review period, two of the district's campuses physically changed locations. District staff was unable to produce lists that indicate the movement of assets. A disposed asset listing went to the board approximately one year after the move and did not detail the movement or disposition of assets.

10. The state trustee approved a service agreement with The Liquidation Company on December 17, 2014 to conduct an "unreserved auction for the sale of all surplus property," and an agreement with Recycle International to dispose of surplus items. However, there is a third firm used by the district, SA Recycling. At the time of FCMAT's fieldwork, five checks, over an 8-month period related to surplus sales, totaling $741.02 had been received from the SA Recycling with no board/state trustee approval to transact recycling services on behalf of the district.

11. Of the three vendors providing services for surplus sales, FCMAT found four checks for two vendors that were received in the period before board/state trustee approval. District staff reported that the Accounting Department did not receive any checks as a result of the sale of surplus items in 2013, and that cash received from disposal firms in prior years was used for department social functions. FCMAT's inquiries of district staff regarding the disposition of district surplus items confirm that the employees responsible for this function do not follow all of the district salvage policy and procedures, have limited knowledge of board-adopted policies or the Education Code, and did not use best practices related to chain of custody regarding salvage policies and procedures.

    FCMAT's review of the lists of surplused items from the food service program found that payments were deposited in the district's general fund instead of the cafeteria fund. This means that money received from the sale of surplus items was not credited to the fund from which the original expenditure was made. Instead, these funds were placed in the general revenue accounts. This is true across all categories including the purchase of the instructional materials (see below) and cafeteria assets (discussed in standard 17.1.)

12. District administrators reported that all campuses have an inventory system for textbooks. The campuses that closed/moved in the past should have generated excess fixed assets and instructional materials available for distribution to other campuses or disposal. Interviews and warehouse documentation showed that the district was able to inventory the excess assets and instructional materials.

    In July 2014, textbooks inventoried in the warehouse were not tagged. There was no evidence that such materials were tagged or shipped to other campuses before the purchase of new materials. Education Code Sections 60510 through 60530 and 17547 establish safeguards to account for and protect district instructional materials and their funding, which require a specific detailed process for the disposal and the use of the proceeds. FCMAT's review of the district's general ledger showed that funding from the sale of instructional materials had not been deposited in the general ledger in the past two years and was not used to replenish the instructional materials account.

Recommendations for Recovery

1. The district should conduct a physical inventory every two years and ensure that all capital assets valued at more than $5,000 and other assets valued $500 to $4,999 are fully accounted for in the inventory ledger.

2. The independent appraisal company should be provided with a complete list of disposed assets and lost/stolen items for independent verification.

3. All capital assets should be tagged. This should not be limited to technology equipment.

4. Policies for tagging assets shipped directly to the campuses, or divisions, should be followed and widely distributed.
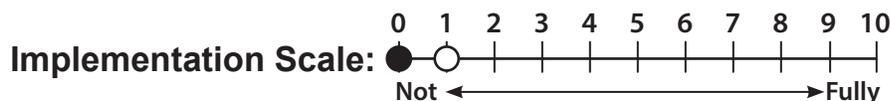
5. Individuals performing textbook inventory control and asset tagging should be cross-trained so that the functions can be performed in their absence.

6. The auditor recommendations for compliance with internal controls for inventory, fixed assets and disposal of assets should be implemented.

7. Receiving protocols and policies should be developed and distributed to the sites related to textbooks and physical inventory items that are shipped directly to school sites.

8. School sites and divisions should utilize the salvage/equipment items form to document obsolete inventory as well as lost or stolen items to the district office.

9. Board Policy/Administrative Regulation 3270 and district salvage procedures should be updated to provide staff with comprehensive guidance regarding surplus assets and instructional materials.

10. District management, sites and staff associated with the disposition of district surplus items should be trained in the execution of Board Policy 3270, the Education Code and best practices as it relates to chain of custody regarding salvage policies and procedures.

11. The processing and disposal of surplus assets and instructional materials should be centralized. District-approved disposal firms should have their agreement and terms approved by the state trustee.

12. Textbooks from the district's centralized inventory should be offered to sites prior to purchasing new items. Additional safeguards related to the disposal of surplus or undistributed obsolete instructional materials should be implemented.

13. Money received from the sale of surplus items should be credited to the fund from which the original expenditure was made in accordance with Education Code regulations.

Standard Not Implemented

July 2013 Rating: 1

July 2014 Rating: 0

July 2015 Rating: 0

Implementation Scale:

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17.1   Food Service Fiscal Controls

Professional Standard

To accurately record transactions and ensure the accuracy of financial statements for the cafeteria fund in accordance with GAAP, the LEA has purchasing and warehousing procedures to ensure that these requirements are met.

Findings

1. Unaudited actuals for the 2012-13 fiscal year show that the estimated ending balance in the cafeteria fund was $902,957, requiring no contribution from the unrestricted general fund to support the program.

2. Unaudited actuals for the 2013-14 fiscal year indicate that the estimated ending fund balance was depleted and the cafeteria fund would require a general fund contribution of $80,639. District administrators reported that a loan from the general fund was being posted within object 7350 (transfers of indirect costs) for the 2014-15 first interim report. The 2014-15 first interim report reflects $299,950 budgeted in object 7350; however, object 7616 should have been used.

   The district is deficit spending by approximately $1 million in 2013-14. The fund balance for the cafeteria fund has greatly reduced in the last fiscal year primarily because of the increase in charges to the supplies component of expenditures in the chart below:

Cafeteria Fund -- Unaudited Actuals 2011-12 through 2013-14			
Unaudited Actuals	**2011-12**	**2012-13**	**2013-14**
Beginning Balance	$516,293	$549,821	$902,956
Audit Adjustments	$(2,499)	$(49,287)	$(2,021)
Adjusted Beginning Balance	$513,794	$500,534	$900,935
Revenues	$4,204,407	$4,927,753	$6,383,769
Expenditures	$(4,168,380)	$(4,525,331)	$7,365,343
Ending Balance	$549,821	$902,956	$(80,639)

3. The cafeteria fund's accounts payable balances continue to increase. Accrued liabilities were $641,746, $833,842, $1,021,032 and $2,069,392 in June 2011, June 2012, June 2013 and June 2014, respectively. The new director indicates that there is insufficient cash flow to meet current obligations.

4. The district has 10 elementary school sites served from one central production kitchen. In 2013, the FCMAT report recommended that the district perform an evaluation of the maximum capacity of production and adjust accordingly. No evaluation was performed during this review period. Cafeteria management and sites interviewed in the current and prior reporting period indicate no production or delivery issues from the central kitchen.

5. During the prior year's review, the district stored commodities and other food items in an off-site warehouse storage facility in Pomona. FCMAT recommended that the district investigate the possibility of local storage space to reduce food storage costs. The district implemented this recommendation and established a local area for food storage.

6. The district administration interviewed believe that the increase in food cost in the prior year was partly attributed to overstock and food waste. There is still no evidence that the district actively seeks best food prices. The district was unable to provide FCMAT with any documentation that it issued requests for proposals (RFPs), or issued documents to competitively bid food service items. However, the board agendas for August 20, 2014 and December 17, 2014 showed that the district utilized piggyback bids from other school districts for bread, produce and dairy and paper products and joined a child nutrition food commodity cooperative.

7. The State Controller's Office audited financial statements for the year ending June 30, 2013 and issued a qualified opinion related to noncompliance with the requirements of the National School Lunch Program (NSLP). Material weaknesses related to some of the food service fiscal controls are summarized as follows:

    13-26 Allowable Activities & Costs

    Review of the district's compliance with allowable cost requirements found that the district lacked adequate internal controls to effectively manage federal awards to ensure that expenditures charged to food services is in accordance with the provisions of NSLP program assurances. Twenty-one of 49 vendor expenditures selected for review were improperly charged against the National School Lunch Program. The State Controller noted various exceptions such as supporting documentation was not maintained, and expenditures were not program-related. Payments for auto detailing services and bus driver salaries were also noted that were charged against the National School Lunch Program.

    13-25 Inadequate support for salaries and wages -- Time certifications not maintained

    The auditor's review of the district's expenditures for the National School Lunch Program disclosed inadequate controls over time certifications. The National School Lunch Program did not maintain time certification forms for employees who were paid with federal funds. The district was not aware that it was responsible to maintain time certifications forms for all employees being paid with federal funds. The total amount of salaries and benefits, $533,197, is being questioned.

    13-20 District Cafeteria Fund Accounting

    Food sale cash collections at the school sites were not deposited in a timely manner. Daily food sales from the school sites did not agree with the summary totals shown on the deposits slips. The district did not maintain accurate cash balance information for the school sites. The bank reconciliation did not include a large check that was

issued for the cafeteria fund, but the amount was properly recorded in the district's unaudited actuals. The district did not properly accrue its meal claims for three months, causing the accounts receivable balance to be understated. The cash in bank for the cafeteria fund was understated because an item was not posted from the clearing account. The revolving fund did not tie to documentation provided, bank statements were not reconciled regularly and there was no year-end reconciliation of petty cash.

One significant deficiency related to the food service program was also found:

13-32 District Oversight of Federal Programs

While reviewing the district's oversight of its federal programs, auditors noted internal control deficiencies caused by inadequate information for proper oversight. Monthly expenditure transaction summaries and budget to actual expenditure reports were not provided. Current performance reports were not maintained.

8. The district has reinstated the positions of food service director and cost analyst to help it restructure the department. It should continue efforts to ensure adequate training for the collection of direct certification and accurate free and reduced price meal counts. Concerns over the accounting in the cafeteria fund have prompted the district to perform a forensic audit of the department, and the CDE Nutrition Services Division will perform a complete review in the next fiscal year.

9. FCMAT's prior review expressed concerns about the bank reconciliation for the cafeteria fund. Interviews with multiple staff indicate that food service division staff perform a monthly reconciliation in a timely manner, and there are segregation of duties and controls over the deposits. Interviews with district staff also indicate that the reconciliations are not reviewed or approved by district office staff. The bank reconciliations were not provided for the FCMAT review, so these practices could not be independently verified.

Recommendations for Recovery

1. The district should perform a reasonableness review as part of financial closing, with any unusual balances investigated. Temporary cash transfers from the general fund may be necessary for the food service department to pay current obligations in a timely manner, take advantage of discounts and avoid late fees and interest.

2. The food service director should be provided with adequate, timely reports to properly analyze the financial aspects of the food service program monthly and perform the basic calculations necessary to analyze profitability and identify areas of concern.

3. The auditor's recommendations for compliance with internal controls and cash controls should be implemented. Cash should be counted before deposit so that discrepancies are determined quickly and can be followed up on in a timely manner.
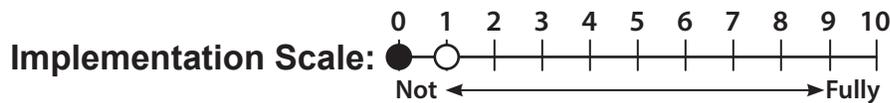
4. Vendor expenditures should be reviewed to ensure they are not improperly charged against the National School Lunch Program. Staff should ensure that all warrants issued have sufficient supporting documentation. Auto detailing services, which the State Controller's Office review deemed unrelated to the National School Lunch Program, continue to be expensed against the program.

5. The district should annually request quotes for food items to ensure that receives the best pricing possible even though these items are not required to be competitively bid.

6. The district should continue efforts to ensure adequate training for the collection of direct certification and accurate free and reduced price meal counts.

7. Bank accounts should be reconciled, and the work dated, reviewed, and signed off by a district office supervisor monthly. Variances, stale checks or lingering deposits in transit should be investigated in a timely manner.

Standard Not Implemented

July 2013 Rating: 1

July 2014 Rating: 0

July 2015 Rating: 0

Implementation Scale:

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20.1   Special Education

Professional Standard

The LEA actively takes measures to contain the cost of special education services while providing an appropriate level of quality instructional and pupil services to special education students. The LEA meets the criteria for the maintenance of effort requirement.

Findings

1. SELPA minutes, interviews with staff and review of actual expenditures found an unpredictable pattern of LACOE excess costs. In 2012-13, the district's comparative budget and actuals report shows expenditures of $5,784,054 for excess costs and, in 2013-14, $4,264.211, a reduction of 26%. However, at the October 16, 2014 SELPA superintendent's meeting, county office staff indicated that LACOE would revise the 2014-15 first quarter billing because of errors in salary increases that occurred in 2012-13 and 2013-14. LACOE assured member districts that these costs would not be passed on to SELPA districts. The district's estimated excess costs for 2014-15 are projected to be $5,571,660 as of April 2015.

2. District staff reported that the estimate for the 2015-16 fiscal year excess cost from LACOE would be provided at the May 5, 2015 SELPA meeting. However, instead of receiving guidance on the amounts for budgeting purposes, districts were told that LACOE would undergo a performance audit in an effort to reduce expenditures. No estimate was provided for 2015-16 budgeting at the time of the FCMAT review.

3. Interviews with district administration indicated that the SELPA had notified LACOE of a possible termination of the LACOE administrative unit. SELPA superintendents' meeting minutes for October 2014 through December 2014 show that a feasibility study on cost reductions was initiated because of the possible separation from the other two SELPA units. Minutes of the February 19, 2015 superintendents' SELPA meeting indicate that there were many obstacles to taking back the program, and interviews with district administration found that the SELPA's notice was rescinded. The SELPA is trying to anticipate increases in LACOE excess costs caused by a redistribution of county-office-related overhead cost as a direct result of the departures of the San Gabriel Valley SELPAs from the administrative unit.

4. Minutes of the March 19, 2015 SELPA superintendents' meeting indicate that a feasibility study is in process for the SELPA to evaluate a long-term facilities plan; review a transportation plan; and revise the current SELPA funding model or develop a new model for consideration.

5. In the fall of 2012 and 2013, district staff filed for reimbursement related to extraordinary cost pool students. FCMAT's interviews with a district administrator indicate that they reviewed individual student expenses for the 2013-14 school year and determined that the district had no qualifying expenses, so the 2014 reimbursement was not filed; no supporting documentation was provided. The district's special education director was not aware of the fall 2014 deadline or the reporting threshold. Communication between

administration, and the Special Education and Business Services departments should be established so that the district uses all opportunities to generate extraordinary cost income.

6. The population of residentially placed students appears to be stable, and the related reimbursable costs the district reported to the SELPA for reimbursement from the mental health allocation have increased from $59,224 in 2013-14 to $63,467 for 2014-15. Interviews with district administration indicate that a reconciliation of dollars owed and a year-to-year reasonableness review have been performed although no documentation was provided to FCMAT, and no documents with initials showing approval supported this review.

7. To maximize mental health funding received from the SELPA, it is imperative that all mental health expenditures be identified, documented and reported to the SELPA. It is also important that billings from the NPS show mental health charges separately, so the district can properly document expenditures and receive full reimbursement. Interviews with district staff indicated that NPS bills segregate mental health expenses, and they are charged to mental health funds, although documentation supporting the 2013-14 unaudited actuals and 2014-15 expenses, year to date, showed no mental health expenses charged to mental health funds as a result of NPS billings.

8. County office and NPS placements absorb a disproportional amount of the district special education budget. Documentation was provided that shows the SELPA supports the district in providing negotiated countywide rates for NPS special education placements.

9. While representing an increasing population, NPS students are not tracked or recorded in the district's daily attendance software, and their transportation expenditures are not reviewed. Transportation staff is seldom invited to attend IEPs and student attendance is reported from vendor billings. The business office staff expressed concerns regarding the overencumbrance of NPS placement billing; however, special education staff indicated that this was not a problem and recommended a greater "lump sum" encumbrance approach. NPS and county office placements should be reviewed continuously for proper cost estimation and cost containment throughout the fiscal year.

10. The district provided FCMAT with final 2013-14 SELPA funding documents and 2014-15 first apportionment. FCMAT's interviews with district special education and business office staff indicated that neither division has taken responsibility to review the SELPA documents. Although one administrator indicated that they had performed the review, the documents provided to FCMAT had no initials or markings to support this assertion. The student services calculations, which generate SELPA income, including residential treatment center placements, foster families, and licensed care institutions expenditures, must be fully reported and initialed as accurate. By reviewing the SELPA funding documents the district can ensure that full funding is generated. Unusual costs or reductions in funding should be investigated and resolved and budgets adjusted accordingly. The business office should work with the Special Education Department to review the SELPA funding projections to ensure the accuracy of all funding calculations, and the physical receipt of funding. The business office should then follow up on any discrepancies between budgeted income and actual income received.

11. Communication between the county office, SELPA and the district is critical to proper receipt, budgeting and monitoring of special education income and expenses. While the state trustee, chief of staff, and special education director attend SELPA meetings, and a schedule of the meetings is published, the business staff who are responsible for the special education budget have not historically attended. Interviews with business staff indicate that they did not have access to a schedule of SELPA meetings for the year and had not attended any meetings. A representative did attend the May directors' meeting during the FCMAT visit, which is of critical importance if the current funding model will be changed.

12. In 2013-14, the district was offered an opportunity to reduce excess costs by making excess facilities available to house students receiving services from the county office. The amount of the credit for this use of facilities in the 2013-14 school year should have been $208,584 as documented by SELPA, but the supporting documents to the 2013-14 final LACOE billing were not provided for verification of the credit amount. The facilities credits for 2014-15 are estimated at $232,047 as documented by SELPA; however, the second quarter billing support from LACOE estimates a credit of $73,032.

13. In 2013-14, the district expended an average of approximately $17,500 per pupil for county office special education transportation and an average of approximately $10,200 per pupil for the first eight months of the 2014-15 fiscal year. The district should support the SELPA'a efforts to explore alternative transportation options for these students. (This is discussed more thoroughly in Standard 21.1.)

14. FCMAT's review of the special education maintenance-of-effort report contained in the 2013-14 unaudited actuals shows that the cost per pupil for services between 2013-14 and 2014-15 is anticipated to increase from $11,529 to approximately $13,281, or by 15%, meeting its maintenance-of-effort requirement. The Special Education Department reports that it has not received a copy of the staffing, budgets or expenses for 2014-15 to monitor and review.

15. The State Controller's Office audited financial statements for the year ending June 30, 2013. The report issued a qualified opinion related to non-compliance with the requirements of the special education program. Material weaknesses related to some special education fiscal controls were as follows:

   <u>13-25 and 13-26 Allowable Activities & Costs</u>

   The district did not maintain time certification forms for employees who were paid with federal funds. As a result, the total amount of special education funds paid for salaries and benefits is in question. Three payments for contract services were missing support documentation.

Recommendations for Recovery

1. The district should continue to monitor and conservatively budget for LACOE excess costs. A reasonableness analysis should be performed and major variances should be investigated. The 2013-14 final LACOE invoice for excess costs should be reviewed to ensure that the full credit for facilities was applied against the billing. Likewise, the credits for 2014-15, as documented by SELPA, should be reconciled to the 2014-15 LACOE excess cost billings.

2. Special education extraordinary cost pool requests for reimbursements should continue to be submitted in a timely manner. The director of special education should review and approve the filing.

3. Communication between the Special Education and Business Services departments should be formalized so that an appropriate amount for the 2013-14 year-end closing can be established for accounts receivable. The Business Services Department can be assigned to follow up to ensure the funds have been credited, received and/or deposited.

4. The business office should review SELPA funding projections to ensure that all funding sources and expenditures have been budgeted. Unusual costs or reductions in funding should be investigated and resolved.

5. The district should ensure it captures and reports all reimbursable mental health expenses incurred before developing additional services that appropriately expend local mental health funds.

6. The district should regularly review county office and NPS billings to determine where expenses can be reduced and mental health expenses should be credited against mental health funding.

7. Student data used to support SELPA funding projections, including the student placement and expenditure data should continue to be reviewed for accuracy. SELPA funding estimates should be reconciled to final student expenditures and final SELPA funding received.

8. The business office should work with the Special Education Department to review the SELPA funding projections to ensure the accuracy of all funding calculations, and the physical receipt of funding. The business office should then follow up on any discrepancies between budgeted income and actual income received.

9. The staff member in the business office responsible for the special education budget should regularly attend SELPA business meetings.

10. The district should continue to explore opportunities to reduce excess cost by providing facilities for county office programs.

11. The district should explore alternative transportation options for county and NPS students and support SELPA efforts to reduce costs.

12. Vendor expenditures should be reviewed to ensure they are properly coded and charged. Staff should ensure that all warrants issued have sufficient supporting documentation. The Special Education Department should receive a copy of the staffing, budgets and expenses to review several times a year and prior to year-end.

13. A reasonableness review and analysis of variances should be performed before the submission of any special education maintenance-of-effort reports. Large increases reported in the per-pupil expenditures should be investigated before finalizing the report.

14. The auditor's recommendations for compliance with allowable activities and costs should be implemented.

Standard Partially Implemented

July 2013 Rating: 1

July 2014 Rating: 1

July 2015 Rating: 3

Implementation Scale:

| 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |

Not ← → Fully
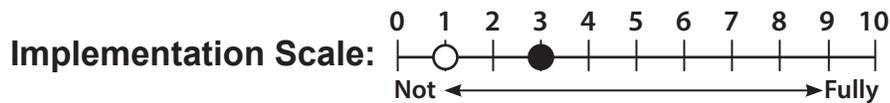
21.1   Transportation

Professional Standard

The LEA actively takes measures to control the cost of transportation services and limit the contribution from the general fund while providing safe and reliable transportation to the students.

Findings

1. District transportation staff reported that the district provides most of its own special education student transportation. The Transportation and Special Education departments had different perceptions about how many students were transported by van or taxi.

   The special education staff interviewed indicated that approximately 10 students are transported by private van or taxi, but the transportation staff reported that no students are transported by independent contractors. A review of the district's analysis of LACOE invoices for 2014-15 special education transportation found it included monthly charges for this expense, and the district approved an independent contractor agreement for transportation services for special education students at its February 18, 2015 meeting. The transportation staff were unaware of this contract.

2. The Annual Report of Pupil Transportation previously filed with the state is no longer required beginning with the 2013-14 fiscal year. This report required the Transportation and Business Services departments to review year-end data and calculate cost per mile for home-to-school, the number of students transported, the number of buses and many more statistics. In the absence of this report, these departments will need to mutually determine the management data and information necessary to properly manage the Transportation Department expenses.

   It is imperative for student transportation information to be consistent and reliable to adequately control the cost of student transportation.

3. Management reports that the Transportation Department has a shortage of substitute drivers. This problem may have been exacerbated with the elimination of 29 bus drivers and one dispatcher on June 19 and 26, 2013.

4. Board minutes indicate that the Transportation Department was to be restructured and planned to assume responsibility for several routes operated by the county office. The original plan did not materialize, and the district realized that it did not have enough bus drivers to run the routes. With no modification to total number of hours or duties, the district reinstated the dispatcher and 18 previously eliminated drivers on August 21 and September 18, 2013 to open the 2013-14 school year. Interviews with administration indicate that the district still needs to reduce the assignment of 8-hour drivers. Rehiring the drivers without modifying the 8-hour positions indicates a lack of planning, which exacerbates the ongoing staffing shortage, and limits the district's ability to reduce transportation expenses.

5. The district continues to operate special education routes using many modes of transportation service including: Reimbursing parents for mileage to bring their student to school, passenger vans, independent contractors, and county office transportation services. The district should make every attempt to transport these students utilizing the most cost-effective mode of transportation, and the director of maintenance operations and transportation should be a resource in determining the most cost-effective means of transportation

6. In its prior year report, FCMAT recommended that the district ensure the student information contained on various student lists remain consistent with the actual number of severely disabled and orthopedically impaired (SD/OI) students transported, and that this information should be verified against student individualized education programs accordingly.

   The district transportation staff reports that the LACOE transportation invoice was reconciled to the district's routing software. In addition, the special education staff reported that student names are reconciled with students enrolled. FCMAT could not validate that the LACOE invoices have been reviewed and approved because invoices do not have an authorized signature from the transportation department. In addition, the special education data technician position is vacant; therefore, this information could not be confirmed at the time of FCMAT fieldwork.

7. The district provides two general home-to-school transportation routes and continues to document expenses related to that program. The narrative provided for the 2014-15 second interim report shows a reduction of $165,284 in transportation costs, which is unrealistic compared with the expenditure trends to date.

8. The 2014-15 special education transportation budget projects a decrease of $254,753, or 9%, over the 2013-14 fiscal year expenses. Expenses related to county and independent contractor provided services are estimated to be underbudgeted by $218,000 - $418,000 based on FCMAT analysis of actual 2014-15 expenditures paid year-to-date.

9. The district receives funding as an add-on to its LCFF calculation. Districts that receive this transportation add-on are obligated to a maintenance-of-effort requirement. This calculation is the lessor of the actual 2012-13 expenditures, or the amount received in 2012-13. As of the time of the FCMAT review, the transportation budget for 2014-15 was less than the 2012-13 expenses. The district should ensure the maintenance-of-effort expenditure level is maintained based on these new regulations.

10. Home-to-school transportation expenses increased by $111,176, or 62%, between the 2012-13 and 2013-14 fiscal year. Special education transportation expenses increased by $891,252, or 48%, between the 2012-13 and 2013-14 fiscal year.

11. The district continues to use the SC Fuels Fleet Card system, allowing drivers access to unattended automated commercial fueling stations 24 hours a day through a card lock system. The system provides detailed logs that include the date and time of purchase; individual driver and bus number; as well as the type of fuel and the number of gallons

pumped. As previously reported, the district does not reconcile detailed log information that is provided with the SC Fuels Fleet Card system.

12. The State Controller's Office audited the district's financial statements for the year ending June 30, 2013. This report issued a finding of material weakness and recommendation related to the use of the SC Fuels Fleet Card System that reflect the findings in previous FCMAT reports as follows:

    13-16 Expenditures-Internal Control Deficiencies

    Odometer readings recorded for fuel purchases were inconsistent. Fuel purchases were made on consecutive days; however, the odometer readings were sporadic and did not consistently increase. The district was unable to provide records to support which cards were assigned to vehicles on various days.

13. A separate independent report on transportation was developed by FCMAT during the 2013 review period. However, district management did not provide the transportation staff with the findings and recommendations or the 2013 or 2014 FCMAT reports. It is important to provide the results to departmental staff, develop an implementation plan, and assign responsibility for improvement areas.

14. The 2013 transportation report, which included a fiscal analysis, found that the amount charged to the transportation supplies and other contract services expenditures was excessive and abnormal. Analysis of the district's general ledger identified items that had been miscoded and an abnormal number of open purchase orders and charges to those purchase orders.

    In its 2014 report, FCMAT made inquiries about financial controls on open purchase orders. In response to those concerns, the transportation supervisor reduced the number of open purchase orders in an effort to decrease expenditures charged to the program. It is unknown if this was an effective strategy, and the district is encouraged to review these cost features and prepare a trend analysis to isolate variances.

Recommendations for Recovery

1. The district should develop processes and procedures to ensure that information on the number of students transported and the means used to transport them are consistent and reliable.

2. The district should develop a plan for monitoring expenses and a data matrix for consistency in the transportation program and to provide the ability to manage and reduce transportation expenses.

3. The Transportation and Special Education departments should evaluate the costs of transportation provided by the county office, NPS and transportation service companies to determine whether the district can transport these students more cost effectively.

4. The district should continue the efforts to review, approve and reconcile the LACOE billing. The Special Education and Transportation departments should review and approve LACOE invoices to ensure that all district data is consistent with the actual number of SD/OI students enrolled and transported.

5. To manage transportation expenses, the department should regularly have access to its budgets and expenses. Special education transportation budgets for expenses related to county and independent contractor provided services should be reviewed for reasonableness.

6. The district should ensure the maintenance-of-effort expenditure level is maintained based on the requirements through LCFF.

7. The district should request that detailed log information from its fuel vendors be forwarded to the business office and transportation department monthly. Logs of employees responsible for identified cards on each day should be maintained. Information received from the third-party logs should be regularly analyzed and reviewed with anomalies investigated.

8. The district should continue purchasing fuel through the SC Fuel Fleet Card program to avoid paying excise taxes and increase accountability for managing fuel consumption and employee time through independent third-party logs.

9. The district should provide a copy of the all findings and recommendations from independent reports to the departments and employees involved so that they can develop an implementation plan and assign tasks and duties.

10. The district should continue efforts to train staff to code transportation expenditures consistently and correctly.

11. Open purchase orders for goods and services should continue to be minimized whenever possible.

12. The district should review the transportation detailed controllable costs and prepare a trend analysis to isolate variances in expenditure categories.

Standard Partially Implemented

July 2013 Rating: 2

July 2014 Rating: 2

July 2015 Rating: 1

Implementation Scale:

0　1　2　3　4　5　6　7　8　9　10

Not ←————————————→ Fully
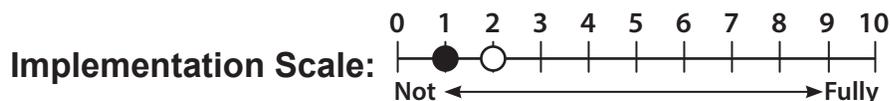
22.1 Risk Management – Other Post-Employment Benefits

Legal Standard

LEAs that provide health and welfare benefits for employees upon their retirement, and those benefits will continue past the age of 65, shall provide the board an annual report of actual accrued but unfunded costs of those benefits. An actuarial report should be performed every three years. (EC 42140)

Findings

1. GASB 45 regarding other post-employment benefits (OPEB) provides that employers with more than 200 employees are to update their actuarial reports every two years. The district's most recent actuarial report regarding its GASB 45 obligations is dated September 12, 2012 and is no longer accurate within the parameters established by GASB 45. While the district approved a contract with an actuary for preparation of an actuarial report on May 28, 2014 and entered into an amendment to that contract on December 17, 2014, district administration reported that upon investigation by the district of the information needed to complete an updated actuarial study, that it did not have accurate data upon which to base the report. Consequently, FCMAT was not provided with a report by district administration and an updated actuarial report was not presented to the board.

Recommendations for Recovery

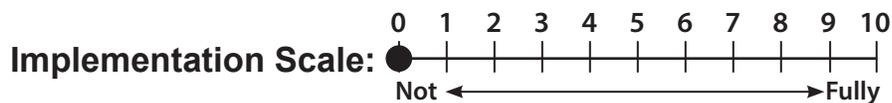1. The district should ensure that a current actuarial report is prepared immediately and present the findings to the report.

Standard Not Implemented

July 2013 Rating: 0

July 2014 Rating: 0

July 2015 Rating: 0

Implementation Scale:
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            0  1  2  3  4  5  6  7  8  9  10
            ●──┼──┼──┼──┼──┼──┼──┼──┼──┼──┤
             Not ◄─────────────────► Fully
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22.2   Risk Management – Other Post-Employment Benefits

Professional Standard

The LEA has a comprehensive risk-management program that monitors the various aspects of risk management including workers' compensation, property and liability insurance, and maintains the financial well being of the LEA. In response to GASB requirements, the LEA has completed recent actuarial reports for workers' compensation and property and liability. The actuarial assumptions properly track to the LEA's budget assumptions and include the benefits being provided under existing plans.

Findings

1. The district is self-insured for its workers' compensation program. Effective July 1, 2013, Keenan & Associates (Keenan) administers the program on behalf of the district. Keenan provides many online training programs to assist schools districts designed for safety and accident prevention. The district should implement these training programs, monitor that all employees participate in annual safety training and be actively involved with Keenan to implement safety programs and monitor claims.

    The district has not had a recent actuarial study of its workers' compensation program prepared as of the date of FCMAT's fieldwork. The last report dated May 1, 2013 was prepared by Aon Risk Solutions for the period ended December 31, 2012. According to this report, the district Workers' Compensation actuarial study found that the present value of the incurred, but not reported liability at the expected confidence level as of June 30, 2013 was $11,135,000. The district should have the actuarial study updated and compare the expected rate of confidence with the amount budgeted to ensure adequate funding to cover losses.

    FCMAT has previously recommended that if the district continues to be self-insured pursuant to Education Code Section 17566, the funds to pay and track expenditures should be reported in a self-insurance fund. The district should work with its auditors to determine if a self-insurance fund is more appropriate for the district's workers' compensation activities.

    The district had previously employed a dedicated administrator to oversee risk management. During this reporting period, the risk management function was reassigned to the chief deputy superintendent, and a Keenan consultant reportedly assists the administrator. FCMAT did not interview the consultant. Interviews with the management team suggest that Workers' Compensation injuries are lower than in previous years; however, FCMAT could not confirm this. Additionally, the chief deputy superintendent reports that several old claims were resolved and closed during this reporting period. FCMAT was unable to obtain supporting documentation to verify the total costs of projected claims and amounts reserved for contingency. The district provided a listing of claims for fiscal years 2013-14 and 2014-15 regarding the type of claim and particular injury; however, the information was not properly summarized or documented from the Keenan administrative unit. According to the documentation provided for the period from July 1, 2013 through June 30, 2014, the district had reported 81 claims totaling $917,128.

The State Controller's Office financial and compliance audit as of June 30, 2013 noted in finding 13-17 - Self-Insurance Fund - that the district provided general ledger and unaudited actual financial statements for fund 67 were materially misstated. The audit deficiency indicated that the district was unable to produce documentation that included all current and long-term liabilities and that totals of cash with the fiscal agent from two separate audit teams did not agree. The effect of this finding concluded that the district was not responsive to requests for documentation, failed to record material assets and liabilities and that workers' compensation claim payments may exceed insurance premiums.

2. The same audit notes the district participates in joint power agreements with Schools Excess Liability Fund and Alliance of Schools for Cooperative Insurance Programs (ASCIP) for its excess cost for bodily injury, property damage, errors and omissions and personal injury coverage. The JPA independently determines the liability that is required to be recognized in its financial statements and adjusts the contribution/premium for the experience accordingly.

   Audit finding 13-18 - Risk Management - identified that the district did not provide information necessary for the auditors to perform procedures "to determine if the district maintained adequate coverage and properly managed its exposure to risk."

3. The district did not provide FCMAT with documentation for ASCIP claims for the review period; therefore, the team could not verify if claims had been reduced to substantiate a reduction in claims.

Recommendations for Recovery

1. The district should consider accounting for its Workers' Compensation activities in a self-insurance fund.

2. The district should maintain records that are readily available upon request from auditors or FCMAT.

3. The district should be actively involved with Keenan to implement safety programs and monitor claims.

Standard Not Implemented

July 2013 Rating: 4
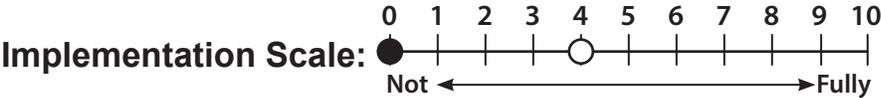
July 2014 Rating: 4

July 2015 Rating: 0

Implementation Scale:

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Table of
Financial Management Ratings

Financial Management Standards	July 2013 Rating	July 2014 Rating	July 2015 Rating
1.1	PROFESSIONAL STANDARD – INTERNAL CONTROL ENVIRONMENT All board members and management personnel set the tone and establish the environment, exhibiting high integrity and ethical values in carrying out their responsibilities and directing the work of others. Appropriate measures are implemented to discourage and detect fraud. (State Audit Standard (SAS) 55, SAS 78, SAS 82: Treadway Commission)	0	0	1
1.3	PROFESSIONAL STANDARD – INTERNAL CONTROL ENVIRONMENT The organizational structure clearly identifies key areas of authority and responsibility. Reporting lines in each area are clearly identified and logical. (SAS55, SAS78)	1	0	3
2.1	PROFESSIONAL STANDARD – INTER- AND INTRADEPARTMENTAL COMMUNICATIONS The Business and Operational departments communicate regularly with internal staff and all user departments on their responsibilities for accounting procedures and internal controls. Communications are written when they affect many staff or user groups, are issues of importance, and/or reflect a change in procedures. Procedures manuals are developed. The business and operational departments are responsive to user department needs.	1	1	1
2.3	PROFESSIONAL STANDARD – INTER- AND INTRADEPARTMENTAL COMMUNICATIONS The board is engaged in understanding the fiscal status of the LEA, for the current and two subsequent fiscal years. The board prioritizes LEA fiscal issues, and expects reports to align the LEA's financial performance with its goals and objectives. Agenda items associated with business and fiscal issues are discussed at board meetings, with questions asked until understanding is reached prior to any action.	0	0	1

Financial Management Standards		July 2013 Rating	July 2014 Rating	July 2015 Rating
3.1	PROFESSIONAL STANDARD – STAFF PROFESSIONAL DEVELOPMENT The LEA has developed and uses a professional development plan for training business staff. The plan includes the input of business office supervisors and managers, and identifies appropriate training programs. Each staff member and management employee has a plan designed to meet their individual professional development needs.	0	0	1
3.2	PROFESSIONAL STANDARD – STAFF PROFESSIONAL DEVELOPMENT The LEA develops and uses a professional development plan for the in-service training of school site/department staff by business staff on relevant business procedures and internal controls. The plan includes a process to seek input from the business office and the school sites/departments and is updated annually.	0	0	0
4.2	PROFESSIONAL STANDARD – INTERNAL AUDIT Internal audit findings are reported on a timely basis to the audit committee, board and administration, as appropriate. Management then takes timely action to follow up and resolve audit findings.	0	0	0
5.1	PROFESSIONAL STANDARD – BUDGET DEVELOPMENT PROCESS The board focuses on expenditure standards and formulas that meet the goals and maintain the LEA's financial solvency for the current and two subsequent fiscal years. The board avoids specific line-item focus, but directs staff to design an entire expenditure plan focusing on student and LEA needs.	1	0	0
5.2	PROFESSIONAL STANDARD – BUDGET DEVELOPMENT PROCESS The budget development process includes input from staff, administrators, board and community as well as a budget advisory committee.	1	0	1

Financial Management Standards	July 2013 Rating	July 2014 Rating	July 2015 Rating
5.3 PROFESSIONAL STANDARD – BUDGET DEVELOPMENT PROCESS The LEA has clear policies and processes to analyze resources and allocations to ensure that they align with strategic planning objectives and that the budget reflects the LEA's priorities. The budget office has a technical process to build the preliminary budget that includes revenue and expenditure projections, the identification of carryovers and accruals, and any plans for expenditure reductions. The LEA utilizes formulas for allocating funds to school sites and departments. This may include staffing ratios, supply allocations, etc. Standardized budget worksheets are used to communicate budget requests, budget allocations, formulas applied and guidelines. A budget calendar contains statutory due dates and major budget development milestones.	0	1	3
6.1 LEGAL STANDARD – BUDGET ADOPTION, REPORTING, AND AUDITS The LEA adopts its annual budget within the statutory timelines established by EC 42103, which requires that on or before July 1, the board shall hold a public hearing on the budget to be adopted for the subsequent fiscal year. Not later than five days after that adoption or by July 1, whichever occurs first, the board shall file that budget with the county superintendent of schools. (EC 42127(a))	7	8	7
6.2 LEGAL STANDARD – BUDGET ADOPTION, REPORTING, AND AUDITS Revisions to expenditures based on the state budget are considered and adopted by the governing board. Not later than 45 days after the governor signs the annual Budget Act, the LEA shall make available for public review any revisions in revenues and expenditures that it has made to its budget to reflect funding available by that Budget Act. (EC 42127(2) and 42127(i)(4))	0	0	5
6.3 LEGAL STANDARD – BUDGET ADOPTION, REPORTING, AND AUDITS The LEA completes and files its interim budget reports within the statutory deadlines established by EC 42130, et. seq. All reports are in a format or on forms prescribed by the superintendent of public instruction and are based on standards and criteria for fiscal stability.	2	2	5

Financial Management Standards	July 2013 Rating	July 2014 Rating	July 2015 Rating
7.2	PROFESSIONAL STANDARD – BUDGET MONITORING The LEA implements budget monitoring controls, such as periodic budget reports, to alert department and site managers of the potential for overexpenditure of budgeted amounts. Revenue and expenditures are forecast and verified monthly. The LEA ensures that appropriate expenditures are charged against programs within the spending limitations authorized by the board.	1	0	2
7.3	PROFESSIONAL STANDARD – BUDGET MONITORING The LEA uses an effective position control system that tracks personnel allocations and expenditures. The position control system establishes checks and balances between personnel decisions and budgeted appropriations.	1	0	4
8.1	PROFESSIONAL STANDARD – ACCOUNTING The LEA forecasts its cash receipts and disbursements and verifies those projections monthly to adequately manage its cash. The LEA reconciles its cash to bank statements and reports from the county treasurer monthly.	1	3	4
8.2	PROFESSIONAL STANDARD – ACCOUNTING The LEA's payroll procedures comply with the requirements established by the county office of education, unless the LEA is fiscally independent. (EC 42646) Per standard accounting practice, the LEA implements procedures to ensure timely and accurate payroll processing.	1	1	1
9.2	PROFESSIONAL STANDARD – ATTENDANCE ACCOUNTING School sites maintain an accurate record of daily enrollment and attendance that is reconciled monthly. School sites maintain statewide student identifiers and reconcile data required for state and federal reporting.	2	2	2
9.3	PROFESSIONAL STANDARD – ATTENDANCE ACCOUNTING Policies and regulations exist for independent study, charter school, home study, inter-/intra-LEA agreements, LEAs of choice, and ROC/P and adult education, and address fiscal impact.	2	2	2

Financial Management Standards		July 2013 Rating	July 2014 Rating	July 2015 Rating
9.4	PROFESSIONAL STANDARD – ATTENDANCE ACCOUNTING Students are enrolled and entered into the attendance system in an efficient, accurate and timely manner.	1	2	2
9.6	PROFESSIONAL STANDARD – ATTENDANCE ACCOUNTING The LEA utilizes standardized and mandatory programs to improve the attendance rate of pupils. Absences are aggressively followed up by LEA staff.	2	1	4
9.7	PROFESSIONAL STANDARD – ATTENDANCE ACCOUNTING School site personnel receive periodic and timely training on the LEA's attendance procedures, system procedures and changes in laws and regulations.	1	2	0
10.4	PROFESSIONAL STANDARD – ACCOUNTING, PURCHASING, AND WAREHOUSING The LEA timely and accurately records all financial activity for all programs. GAAP accounting work is properly supervised and reviewed to ensure that transactions are recorded timely and accurately, and allow the preparation of periodic financial statements. The accounting system has an appropriate level of controls to prevent and detect errors and irregularities.	1	1	1
10.5	PROFESSIONAL STANDARD – ACCOUNTING, PURCHASING, AND WAREHOUSING The LEA has adequate purchasing and warehousing procedures to ensure that: (1) only properly authorized purchases are made, (2) authorized purchases are made consistent with LEA policies and management direction, (3) inventories are safeguarded, and (4) purchases and inventories are timely and accurately recorded.	1	1	0
11.1	LEGAL STANDARD – STUDENT BODY FUNDS The board adopts board policies, regulations and procedures to establish parameters on how student body organizations will be established, and how they will be operated, audited and managed. These policies and regulations are clearly developed and written to ensure compliance regarding how student body organizations deposit, invest, spend, and raise funds. (EC 48930-48938)	2	1	1

Financial Management Standards		July 2013 Rating	July 2014 Rating	July 2015 Rating
11.3	LEGAL STANDARD – STUDENT BODY FUNDS The LEA provides annual training and ongoing guidance to site and LEA personnel on the policies and procedures governing Associated Student Body accounts. Internal controls are part of the training and guidance, ensuring that any findings in the internal audits or independent annual audits are discussed and addressed so they do not recur.	1	1	0
12.1	LEGAL STANDARD – MULTIYEAR FINANCIAL PROJECTIONS The LEA provides a multiyear financial projection for at least the general fund at a minimum, consistent with the policy of the county office. Projections are done for the general fund at the time of budget adoption and all interim reports. Projected fund balance reserves are disclosed and assumptions used in developing multiyear projections that are based on the most accurate information available. The assumptions for revenues and expenditures are reasonable and supported by documentation. (EC 42131)	0	3	3
12.2	LEGAL STANDARD – MULTIYEAR FINANCIAL PROJECTIONS The Governing Board ensures that any guideline developed for collective bargaining fiscally aligns with the LEA's multiyear instructional and fiscal goals. Multiyear financial projections are prepared for use in decision-making, especially whenever a significant multiyear expenditure commitment is contemplated, including salary or employee benefit enhancements negotiated through the collective bargaining process. (EC 42142)	0	1	1
14.1	LEGAL STANDARD – IMPACT OF COLLECTIVE BARGAINING Public disclosure requirements are met, including the costs associated with a tentative collective bargaining agreement before it becomes binding on the LEA or county office of education. (GC 3547.5 (b)).	0	0	4
14.2	LEGAL STANDARD – IMPACT OF COLLECTIVE BARGAINING Bargaining proposals and negotiated settlements are "sunshined" in accordance with the law to allow public input and understanding of employee cost implications and, most importantly, the effects on the LEA's students. (Government Code 3547, 3547.5)	0	0	2

Financial Management Standards		July 2013 Rating	July 2014 Rating	July 2015 Rating
14.3	PROFESSIONAL STANDARD – IMPACT OF COLLECTIVE BARGAINING The LEA has developed parameters and guidelines for collective bargaining that ensure that the collective bargaining agreement does not impede the efficiency of LEA operations. Management analyzes the collective bargaining agreements to identify any characteristics that impede effective delivery of LEA services. The LEA identifies those issues for consideration by the Governing Board. The Governing Board, in developing its guidelines for collective bargaining, considers the impact on LEA operations of current collective bargaining language, and proposes amendments to LEA language as appropriate to ensure effective and efficient service delivery. Governing Board parameters are provided in a confidential environment, reflective of the obligations of a closed executive board session.	0	0	2
15.2	PROFESSIONAL STANDARD – MANAGEMENT INFORMATION SYSTEMS Management information systems support users with information that is relevant, timely, and accurate. Assessments are performed to ensure that users are involved in defining needs, developing specifications, and selecting appropriate systems. LEA standards are imposed to ensure the maintainability, compatibility, and supportability of the various systems. The LEA ensures that all systems are SACS-compliant, and are compatible with county systems with which they must interface.	1	1	1
15.3	PROFESSIONAL STANDARD – MANAGEMENT INFORMATION SYSTEMS Automated systems are used to improve accuracy, timeliness, and efficiency of financial and reporting systems. Needs assessments are performed to determine what systems are candidates for automation, whether standard hardware and software systems are available to meet the need, and whether or not the LEA would benefit. Automated financial systems provide accurate, timely, relevant information and conform to all accounting standards. The systems are designed to serve all of the various users inside and outside the LEA. Employees receive appropriate training and supervision in system operation. Appropriate internal controls are instituted and reviewed periodically.	3	3	4

Financial Management Standards	July 2013 Rating	July 2014 Rating	July 2015 Rating
15.7	PROFESSIONAL STANDARD – MANAGEMENT INFORMATION SYSTEMS Hardware and software purchases conform to existing technology standards. Standards for network equipment, servers, computers, copiers, printers, fax machines, and all other technology assets are defined and enforced to increase standardization and decrease support costs. Requisitions that contain hardware or software items are forwarded to the technology department for approval before being converted to purchase orders. Requisitions for nonstandard technology items are approved by the information management and technology department(s) unless the user is informed that LEA support for nonstandard items will not be available.	2	2	2
15.8	PROFESSIONAL STANDARD – MANAGEMENT INFORMATION SYSTEMS An updated inventory includes item specification for use in establishing standards for an equipment replacement cycle and rotating out obsolete equipment. Computers and peripheral hardware are replaced based on a schedule. Hardware specifications are evaluated yearly. Corroborating data from work order or help desk system logs is used when this data is available to determine what equipment is most costly to own based on support issues. The total cost of ownership is considered in purchasing decisions.	2	2	2
15.10	PROFESSIONAL STANDARD – MANAGEMENT INFORMATION SYSTEMS In order to meet the requirements of both online learning and online student performance assessments, the District has documentation that provides adequate technology to support these needs. Documentation should include sufficient bandwidth to each school site, internal local network infrastructure capacity, electronic devices which meet the published minimum standards for online student assessments, and an adequate number of devices to allow testing of all students within the prescribed amount of time.	2	6	4

Financial Management Standards	July 2013 Rating	July 2014 Rating	July 2015 Rating
15.11	PROFESSIONAL STANDARD – MANAGEMENT INFORMATION SYSTEMS The LEA optimizes funding of various types of technology throughout the organization by effective utilization of available Federal E-rate discounts, the California Teleconnect fund, and other available discount programs and funding sources to reduce costs for various technology expenditures.	2	3	4
16.1	LEGAL STANDARD – MAINTENANCE AND OPERATIONS FISCAL CONTROLS Capital equipment and furniture is tagged as LEA-owned property and inventoried at least annually.	1	0	0
17.1	PROFESSIONAL STANDARD – FOOD SERVICE FISCAL CONTROLS To accurately record transactions and ensure the accuracy of financial statements for the cafeteria fund in accordance with GAAP, the LEA has purchasing and warehousing procedures to ensure that these requirements are met.	1	0	0
20.1	PROFESSIONAL STANDARD – SPECIAL EDUCATION The LEA actively takes measures to contain the cost of special education services while providing an appropriate level of quality instructional and pupil services to special education students. The LEA meets the criteria for the maintenance of effort requirement.	1	1	3
21.1	PROFESSIONAL STANDARD – TRANSPORTATION The LEA actively takes measures to control the cost of transportation services and limit the contribution from the general fund while providing safe and reliable transportation to the students.	2	2	1
22.1	LEGAL STANDARD – RISK MANAGEMENT – OTHER POST-EMPLOYMENT BENEFITS LEAs that provide health and welfare benefits for employees upon their retirement, and those benefits will continue past the age of 65, shall provide the board an annual report of actual accrued but unfunded costs of those benefits. An actuarial report should be performed every three years. (EC 41240)	0	0	0

Financial Management Standards	July 2013 Rating	July 2014 Rating	July 2015 Rating
22.2 PROFESSIONAL STANDARD – RISK MANAGEMENT – OTHER POST EMPLOYMENT BENEFITS The LEA has a comprehensive risk-management program that monitors the various aspects of risk management including workers' compensation, property and liability insurance, and maintains the financial well being of the LEA. In response to GASB requirements, the LEA has completed recent actuarial reports for workers' compensation and property and liability. The actuarial assumptions properly track to the LEA's budget assumptions and include the benefits being provided under existing plans.	4	4	0
Collective Average Rating	**1.19**	**1.33**	**1.95**

Sources and Documentation

Board policies, administrative regulations, and board bylaws

Board agendas, packets and minutes

District-provided documents

2012-13 and 2013-14 FFH-LCI NPS placement lists

2012-13 bank reconciliations

2014-15 adopted budget

2014-15 first and second interim reports, narrative, SACS budget reports

2015-16 budget development calendar

2015-16 cash flow reports

AB 1200 disclosure adopted March 9, 2015

Accounting Department manual, undated

Agendas of superintendent and principals meetings

Annual appraisal report dated June 30, 2012

April 26, 2012 ITA negotiation agenda

April 26, 2012 ITA negotiations summary and bargaining proposal

Audit of 13 accounts payable vendor packets

Audited financial statements for the fiscal years ending June 30, June 30, 2011 and June 30, 2012

Bank reconciliation – clearing account, December, 2014 and January, February 2015

Bank reconciliations - food service, January 2014 - March 2014

Bank reconciliation – revolving account, December, 2014 and January, February 2015

Budget adjustment summary report, July 31, 2014

Budget Department manual, undated

Budget development process for school site, modified April 7, 2015

Business Services Division procedures manual and organization chart, undated

California Department of Education apportionment schedules for transportation funding for the Inglewood Unified School District

California Department of Education website

California Professional Employees IUPAT, AFL-CIO agreement, July 1, 2004 – June 30, 2007

California Teleconnect Fund (CTF) documentation

Certificated annual employee packet

Certificated new hire checklist, undated

Classified employee checklist, undated

Conference summons sample parent letter

Contract from Liquidation Company approved December 14, 2014

Contract from Recycle International, approved December 14, 2014

Contracted services object code expenditure detail from 2014-15

December 2014-January 2015 revolving fund warrant listing December 2014-February 2015

Detail checks deposited in all funds from recycling - receipts July 1, 2013 through February 15, 2015

Detail expenditure reports 2014-15

District's internal procedure – payroll cash advance collections – revolving fund

Documentation of SBAC readiness including hardware acquisition and temporary technical support

Education Technology K-12 Voucher Program website at www.edtechk12vp.com

E-mail communication from CBO regarding summary budget reports, April 16, 2015

E-mail communication regarding SARB procedures, February 26, 2015

E-mail communications from CBO regarding 2015-16 preliminary budget allocations, April 8, 2015

E-mail from AR liquidation

Employee benefit summary, 2015

Employee sign in/out registers provided for: January, February and March 2014

E-Rate documentation

Excessive excused absence notification sample parent letters

First and second interim reports 2014-15

Fiscal recovery plan dated April 16, 2014

Fixed asset accounting report provided by American Appraisal as of June 30, 2013

Fixed asset logs

General ledger cumulative detail reports fund 13- Cafeteria Fund 2014-15

Independent consultant report

Informal technology equipment replacement schedule, undated

Inglewood Teacher's Association – IUSD Agreement 2006-2009

Initial proposal from CalPro to the district dated May 20, 2015

Initial proposal from district to CalPro dated November 19, 2014

Initial proposal from ITA to the district dated April 15, 2015

Initial proposals from district to ITA dated November 19, 2014 and May 20, 2015

IUSD technology plan, July 1, 2013 – June 30, 2016, created May 30, 2013

LACOE 2013-14 fiscal year third interim review letter, June 24, 2014

LACOE 2014-15 fiscal year first interim review letter, January 8, 2015

LACOE 2014-15 fiscal year second interim review letter, April 14, 2015

LACOE 2014-15 LCAP and budget review letter, August 13, 2014

LACOE excess cost billings 2012-13, 2013-14 and 2014-15

LACOE HRS systems manual, 2012

LACOE Human Resource system position control manual, 2012

LACOE PC budget training manuals, undated

LACOE PeopleSoft procedures manual for requisitions approver, dated March 1, 2012

LACOE PeopleSoft procedures manual for requisitions, undated

LACOE transportation invoices Listing of bandwidth speeds

Memorandum dated April 20, 2012 regarding   ITA negotiations

Memorandum of understanding dated September 3, 2010

Memorandum of understanding, Inglewood Teacher's Association, dated December 4, 2012 and proposed tentative agreement

Memorandum of understanding, Inglewood Teacher's Association, dated March 23, 2015 and proposed tentative agreement dated February 13, 2015

Memos, agendas and minutes of technology trainings, meetings and in-services

Nonpublic school P-2 attendance report, 2014-15

Notification of truancy sample parent letters

NSLP coordinated review report CRE, CDE, dated February 4, 2013

Organizational charts, March 18, 2015

Payroll procedure manual, undated

Professional development plan form, Business Services, undated

Professional development plan guidance and sample forms from American Management Association; posted to website April 20, 2010, printed April 12, 2015

Public notices - vacancy and provisional appointment to the district advisory board, published in The Daily Breeze January 24, 2015

Purchasing Department manual, undated

Reference procedures district salvage policy/procedures

Revolving fund activity log December 2014- February 2015

Revolving fund warrant listing February 28, 2014 reconciliation of payroll salary advances

Sample attendance registers - Nonpublic school provider

Sample invoice - Nonpublic school provider

Sample purchase order - nonpublic school provider

SARB hearing notification sample parent letters

SARB hearing statistics, 2013-14 and 2014-15

Schedule of payroll overpayments

Scrap metal sheet list dated April 13, 2015

SELPA funding and mental health funding 2011-12, 2012-13,2013-14, 2014-15

SELPA policies, and income allocation spreadsheets

SI&A staff training sign-in sheets 45 minute trainings, December 11, 2014

SI&A staff training sign-in sheets 90 minute trainings, October 29-30, 2014

SI&A truancy letter detail report, April 13, 2015

Southwest SELPA facilities use 2013-14 analysis-final and draft 2014-15

State of California Controller remittance advise – payments from March 2012 through April 2013

Technology standards documentation and policies for procurement

Technology work order and help desk logs

Unaudited actuals reports for 2010-11, 2011-12, 2012-13, 2013-14

Warehouse procedure manual

Vending machine contract, board approved November 19, 2014

Workers' compensation claims by Policy Year, 2013-14 and 2014-15

Other Sources

California Department of Education website

District website

Los Angeles County District Attorney's brochure on Abolish Chronic Truancy website: http://da.co.la.ca.us/sites/default/files/pdf/ACT.pdf

Nutrition Services Division, California Department of Education

Review of textbook storage area of warehouse, May 7, 2015

The Daily Breeze newspaper

Interviews with district staff, advisory board members, principals, bargaining unit officers, LACOE administrators and outside entities as appropriate.

Facilities Management

1.1 School Safety

Legal Standard

The LEA has adopted policies and regulations and implemented written plans describing procedures to be followed in case of emergency, in accordance with required regulations. All school administrators are conversant with these policies and procedures. (EC 32001-32290, 35295-35297, 46390-46392, 49505; GC 3100, 8607; CCR Title 5, Section 550, Section 560; Title 8, Section 3220; Title 19, Section 2400)

Findings

1. The district last revised Board Policy 0450 (a)-(f) in October 2012 and reviewed its contents in August 2014. The policy requires each school site to develop a comprehensive school safety plan, and to have it approved by the school site council and the district board of trustees.

2. Some school sites visited by FCMAT had their own versions of safety plans consisting of various formats and approval dates, which had not been updated, reviewed by their school site council, or approved by the district board or state trustee. Some schools had reviewed their plan with the site staff as part of regularly scheduled staff meetings. The School Accountability Report Card (SARC) for some schools indicated they have a school safety plan, and included a "date school safety plan last reviewed," but the plans were not included or linked to the SARC.

3. Only one of the school sites visited had its school safety plan approved by the school site council. No other school safety plans reviewed by FCMAT demonstrated approval by the school site council, or by the district as required under Education Code Section 32288. One school had a comprehensive school safety plan that appeared satisfactory under this standard, but it had not been reviewed since October 2012.

4. Most classrooms visited by FCMAT did not have emergency telephone numbers or evacuation route maps posted in the classroom. Many of the telephone number lists posted in the classrooms did not contain emergency telephone numbers.

5. FCMAT was provided with a draft copy of an emergency action plan dated October 2014, which outlines emergency procedures and staffing assignments. As presented, the plan is mostly a template in draft form and contains little information regarding specific staff assignments or individual site procedures. The district indicated that it has been communicated in staff meetings with school site principals, but FCMAT could not verify this. There was no evidence or approved minutes indicating the draft had been reviewed or adopted by the district in a board meeting.

6. School site administrators have not received any training in school safety or emergency preparedness from the district.
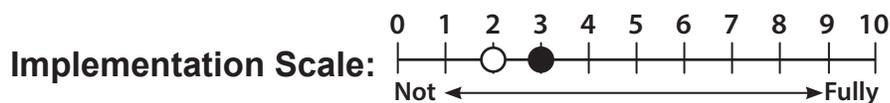
Recommendations for Recovery

1. The district should develop a uniform comprehensive school safety plan pursuant to Education Code Sections 32280-32282.

2. The district should consider providing a uniform template for each school site to use in developing its school site safety plan. It should also consider updating the comprehensive school site plan previously utilized in October 2012 or the emergency action plan dated October 2014.

3. The district should provide each of its schools with a calendar outlining the steps necessary to develop its school site safety plan. The plan should contain the required elements and deadlines for submittal to the school site council and district for approval.

4. Each school should update its emergency telephone numbers and evacuation route maps and post this information in each classroom.

5. Each school site should post a public notice and agenda for its school site council meetings to ensure that the public can provide input into the development of its comprehensive school site plans before approval according to Education Code Section 32288. The district should require written evidence of compliance from each school site before approving the school safety plan.

6. The district should provide professional development training that includes emergency preparedness on districtwide staff development days.

Standard Partially Implemented

July 2013 Rating: 2

July 2014 Rating: 2

July 2015 Rating: 3

Implementation Scale:

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      0  1  2  3  4  5  6  7  8  9  10
      |--+--O--●--+--+--+--+--+--+--|
       Not ←                  → Fully
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1.3   School Safety

Legal Standard

The LEA has developed a comprehensive safety plan that includes adequate measures to protect people and property. (EC 32020, 32211, 32228-32228.5, 35294.10-35294.15)

Findings

1. District Board Policy 0450 requires each school site council to develop a comprehensive safety plan relevant to the needs and resources of that particular school. Some sites visited by FCMAT had their own safety plans of various formats and ages that had not been updated or reviewed by school site councils and the district board or state trustee. Some schools had reviewed their plan with their site staff as part of regularly scheduled staff meetings. A draft of the district's new comprehensive safety plan was prepared in September 2014 in accordance with SB 187 and SB 334. The California Education Code (Sections 32280-32289) outlines the requirements of all schools operating any kindergarten and any grades 1 to 12, inclusive, in writing and developing a school safety plan relevant to the needs and resources of that particular school.

2. Administrative Regulation 3516.1 was updated in August 2014 and outlines procedures for fire drills at school sites. FCMAT determined that each of the school sites visited performed and scheduled fire drills in accordance with this policy. The district utilized the services of CTPED Safe Schools to develop a campus security assessment report for each of its campuses.

3. According to the site principals, the fire alarm systems were operating correctly at each of the school sites visited with the exception of Morningside High School, Inglewood High School, Warren Lane and Hudnall elementary schools. The principal at Inglewood High School indicated that the fire alarm system is operational, but cannot be manually turned on. The site uses the school public address system to perform fire drills. At Morningside High School, the principal indicated that the fire alarm is inaudible in the campus's northern wing, and security personnel must knock on the classroom doors in the V and J rows during fire drills to alert the occupants. Hudnall Elementary reported that the fire alarm system was inoperable for the first two weeks of school. Warren Lane indicated that the relocatable classrooms were not connected to the fire alarm system and are inoperable.

4. The fire extinguishers had been inspected at least once in the past year in each of the rooms visited by FCMAT with the exception of Room 4 at Woolworth Elementary, where the tag on the fire extinguisher indicated it had not been inspected since August 2012.

5. Each school site visited by FCMAT demonstrated evidence of performing earthquake drills as per Administrative Regulation 0450. All school sites visited by FCMAT had developed a primary single point of campus for entry. The middle and high schools utilized district security personnel who were stationed at the front entrance, and each of the campuses visited maintained a log of daily visitors.

6. Each of the campuses visited by FCMAT maintained their own key issuance and return system. The district does not have a uniform system for key issuance or standard lock type. District staff must maintain several different keys to access all areas of the campus in most schools.

Recommendations for Recovery

1. Each school site should develop uniform school safety plans as outlined in Board Policy 0450 and Education Code Sections 32280-32282. The district should consider providing a uniform template for each school site to use in developing its school site safety plan such as the comprehensive school site plan the district utilized in October 2012.

2. The district should continue to schedule and perform fire drills and earthquake evacuation drills according to Administrative Regulations 3516.1 and 0450, respectively. The district should require school sites to provide the district with their fire drill schedules at the beginning of each fiscal year and should monitor the drills as necessary throughout the district.

3. The district should take immediate steps to correct issues with the fire alarms at Warren Lane, Inglewood and Morningside High Schools. The district should check the operation of each fire system in the district at least once per year, and monitor the annual inspection of each system with the local fire marshal.

4. The district should maintain annual inspections of all fire extinguishers at each school site as required by law.

5. The district should continue to utilize a single point of entry for each of its school sites, use district security personnel at the entrance to secondary school sites and maintain the use of visitor sign-in logs. The use of visitor badges should be considered at all school sites.

6. The district should establish a uniform system of issuing keys for each school site. The district should expand the implementation of a standard lock system for each campus and throughout the district. (see Standard 1.16)

7. The recommendations developed in the campus security assessment reports should be implemented at each school campus as funding allows.

Standard Partially Implemented

July 2013 Rating: 3

July 2014 Rating: 3

July 2015 Rating: 3

Implementation Scale:

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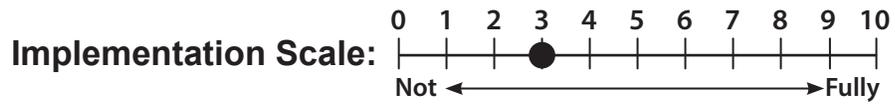
1.8   School Safety

Legal Standard

School premises are sanitary, neat, clean and free from conditions that would create a fire or life hazard. (CCR Title 5, Section 630)

Findings

1. The school facilities visited by FCMAT were generally clean and free of debris and conditions that would create a fire or life hazard.

2. The kitchen facilities visited by FCMAT were clean, and the equipment was in working condition.

3. The school site playgrounds were last inspected for certified playground safety audits through the district's property and liability insurance provider ASCIP in October 2011.

4. The fire extinguishers had been inspected at least once in the past year in each of the rooms visited by FCMAT with the exception of Room 4 at Woolworth Elementary, where the inspection tag on the fire extinguisher indicated it had not been inspected since August 2012.

5. The fire alarm systems were operating correctly at each of the school sites visited, with the exception of Morningside and Inglewood high schools and Hudnall and Warren Lane elementary schools. The principal at Inglewood High School indicated that the fire alarm system is operational, but he is unable to operate it manually and uses the school public address system to perform fire drills. At Morningside High School, the principal stated the fire alarm is inaudible in the campus's northern wing, and security personnel must knock on the classroom doors in the V and J rows during fire drills to alert the occupants. Hudnall Elementary reported that the fire alarm system was inoperable for the first two weeks of school, and Warren Lane indicated the relocatable classrooms were not connected to the fire alarm system, and the alarms were inoperable.

6. Site custodians are under the direct supervision of the school site principals who are responsible for their daily cleaning assignments.

7. School sites are responsible for ordering all of their own maintenance and cleaning supplies from a district central warehouse, and the cost is charged to the maintenance budget and not the school site. Site personnel do not maintain an inventory record of cleaning supplies or materials. The warehouse may modify the amounts ordered by school sites based on product availability and back order specific items or amounts.

8. The MSDS binders at most sites visited by FCMAT could not be located. At sites where binders were located, the MSDS information was out of date.

9. The classroom eye and body wash safety equipment in science room C5 at Inglewood High School did not have a current inspection tag, and FCMAT could not determine if it was operable.

10. Most restroom facilities at the campuses visited by FCMAT were in a relatively clean condition, but had very strong odors. Many in the older campuses are regularly cleaned, but abating the odors would require replacement of the tile floors. Two restrooms visited by FCMAT contained broken and unusable toilet paper dispensers, soap dispensers, and toilet seat cover dispensers.

11. One restroom visited at Highland Elementary was in an unsanitary condition with broken toilet paper and soap dispensers.

12. FCMAT observed extremely deteriorated metal roofs and vinyl flooring in several of the relocatable classrooms at Bennett-Kew Elementary School.

Recommendations for Recovery

1. The district should continue to maintain the cleanliness of the premises and the kitchens at each of its campuses.

2. The district should prepare updated playground safety inspections annually or as required by its property and liability insurance policy.

3. The district should maintain regular inspections of all fire extinguishers throughout the district as required by law.

4. The district should immediately inspect and test each fire alarm system to ensure it functions properly and is audible at all areas of each campus and correct all fire alarm system deficiencies as soon as possible.

5. The district should regularly monitor the schedules of the custodians as they are organized at each school site and make changes as necessary to improve the efficiency of the custodial staff. It should also consider altering schedules to provide more custodial staff during school hours as needed for additional cleaning of the restrooms.

6. The district should establish a written or computerized site inventory of cleaning supplies and equipment to protect them from potential theft to ensure the adequacy of their use. The site inventory should be reviewed weekly by the site principal. The district should also consider providing funds in the school site budgets so the cost of the supplies is under the direct responsibility of the school site.

7. The district should develop and implement up-to-date MSDS binders at each of its school sites. The binders should be located in the custodial closets adjacent to where custodial supplies are stored and used.

8. The district should regularly inspect all science lab emergency and safety equipment to ensure it was recently inspected and operates correctly.

9. The district should consider replacing all restroom floors at each older campus to remove the pervasive odor and consider fully replacing and renovating the restroom facilities as necessary. All restroom facilities should be inspected and evaluated for this type of condition, and a priority list for replacement should be developed.

10. Restrooms should be inspected periodically throughout the day at school sites to ensure they contain all necessary toilet paper and dispensers, soap dispensers, toilet seat cover dispensers, and are in working order.

11. The district should consider removing or replacing the relocatable classrooms at Bennett-Kew Elementary.

Standard Partially Implemented

July 2013 Rating: 2

July 2014 Rating: 3

July 2015 Rating: 3

Implementation Scale:

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   0  1  2  3  4  5  6  7  8  9  10
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   Not ←                    → Fully
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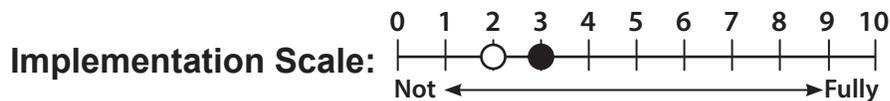
1.9   School Safety

Legal Standard

The LEA complies with Injury and Illness Prevention Program (IIPP) requirements. (CCR Title 8, Section 3203)

Findings

1. Board Policy and Administrative Regulation 4257 were updated in August 2014 and delegate authority to the superintendent or designee to establish and implement a written injury and illness prevention program in accordance with law.

2. FCMAT was provided with a program dated July 9, 2014 that was in a draft format. The document lacks information on who is responsible for implementation or how it will be implemented.

3. FCMAT was provided with documentation that indicated Keenan and Associates provided injury and illness prevention program training in July 2014 for all maintenance, custodial, and transportation staff. The training covered required components of the written plan, communication, and hazard identification among its topics.
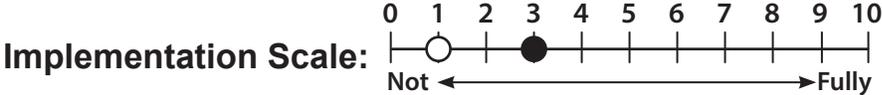
Recommendations for Recovery

1. The district should complete and implement the injury and illness prevention program as per Board Policy and Administrative Regulation 4257. The program should meet the requirements outlined in Labor Code Section 6401.7

2. The district should determine who will be responsible for implementing the program and ensure that all school sites have a copy. The district should also ensure the implementation of the required elements of the injury and illness prevention program such as the district's system for identifying and evaluating workplace hazards, methods and procedures for correcting unsafe or unhealthy conditions and work practices in a timely manner, a safety training program designed to instruct employees in general safe and healthy work practices and to provide specific instruction with respect to hazards specific to each employee's job assignment, and the system for communicating with employees on occupational health and safety matters.

3. The district should continue to provide training for employees regarding the implementation of the program.

Standard Partially Implemented

July 2013 Rating: 1

July 2014 Rating: 1

July 2015 Rating: 3

Implementation Scale:

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      0   1   2   3   4   5   6   7   8   9   10
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        Not ◄───────────────────────► Fully
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1.15   School Safety

Legal Standard

The LEA maintains updated Material Safety Data Sheets (MSDS) for all required products. (LC 6360- 6363; CCR Title 8, Section 5194)

Findings

1. Some sites visited by FCMAT had no MSDS binders and the custodial staff was unfamiliar with the terminology or requirements to have the MSDS binder on site.

2. Some sites visited by FCMAT had out-of-date MSDS binders, and custodial staff was unaware of their location. The MSDS binders found at some school sites were not located in the areas where custodial cleaning products are stored or used, and they were not up to date.

3. FCMAT was provided documentation indicating Keenan and Associates provided global harmonization training (the global harmonization system has replaced the MSDS system, but still utilizes the MSDS binder system for providing safety information on all custodial cleaning products) in June 2014 for all maintenance, custodial, and transportation staff. The training covered the topics of new labeling format and content, pictograms, signal words, safety data sheets, compliance dates and deadlines.

4. The district provided evidence that custodians were trained on the material safety data sheets. However, none of the custodians interviewed by FCMAT indicated he or she knew how to use the MSDS binders or find the type of chemical used and read the sheets for reference to safety and medical information.
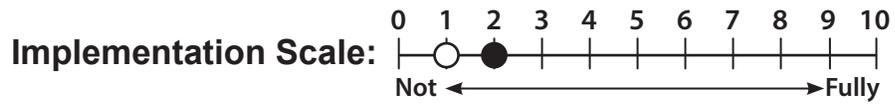
Recommendations for Recovery

1. The district should ensure that all district sites contain up-to-date MSDS binders for reference, especially in custodial equipment/material storage areas and that all site personnel are aware of their location.

2. The district should continue to provide training of all custodial, maintenance, and transportation personnel in the new global harmonization system, which has replaced the MSDS system.

3. The district should check with custodial and maintenance personnel periodically to ensure the employees are aware of the location and contents of the MSDS binder. Upon the purchase and delivery of all new materials and chemicals, the district should ensure that the manufacturer has provided MSDSs as required by law.

4. A process should be developed and implemented to regularly monitor, inspect, and maintain MSDS binders at all sites.

Standard Partially Implemented

July 2013 Rating: 1

July 2014 Rating: 2

July 2015 Rating: 2

Implementation Scale:

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        0  1  2  3  4  5  6  7  8  9  10
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1.16   School Safety

Professional Standard

The LEA has a documented process for issuing and retrieving master and submaster keys. All administrators follow a standard organizationwide process for issuing keys to and retrieving keys from employees.

Findings

1. The district provided FCMAT with Administrative Regulation 3517, which was revised in November 2006, and specifies "[u]nder the direction of the Chief Operations Officer, the Director of Maintenance, Operations, and Transportation (MOT) will be responsible for establishing regulations, procedures, and guidelines regarding the issuance and accountability of keys and locks; maintaining a master file regarding keys and locks, and safety and security concerns regarding keys and locks." The director of maintenance, operations, and transportation indicated to FCMAT that he is responsible for the accountability of all keys in the district.

2. The district adopted Administrative Regulation 3515 in August 2014, which indicates school site administrators are responsible for issuing and controlling keys at each school site.

3. The school sites visited by FCMAT maintained a system to check out and return all keys assigned to teachers and their substitutes. Several sites use their own form for key check out and retrieval, and a standard form did not appear to be used by all sites.

4. The maintenance and operations department does not maintain a log for keys issued to nonschool site personnel. The director of MOT indicated that the district plans to collect all keys from employees this summer and reissue them through a check-out system. The district does not have an actual log of keys, what they unlock, and to whom they are distributed.

5. The district has a key authorization form and process for issuing new keys that controls distribution. The forms are completed, and the keys are authorized by the district locksmith and do not require any secondary approval by managerial or supervisory personnel.

6. The district does not have policy indicating who should be issued keys based on job duties or positions.

7. The district provided documentation indicating that it has standardized all new locks and keys with the Sargent system; however, the district utilizes a wide variety of locks and keys. Because locks and key systems lack uniformity, the district cannot issue a specific master or submaster key that is operable at all sites. Some newer sites utilizing the Sargent system can issue master and submaster keys to enable site access.
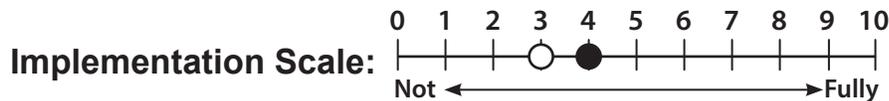
Recommendations for Recovery

1. The district should update Administrative Regulation 3517 and make it part of board policy. The policy should not conflict with Administrative Regulation 3515 regarding the responsibility for the issuance and control of keys and key systems by school site administrators.

2. The district should continue to give school site administrators the responsibility of issuing all site keys to site personnel. The district should create a standardized process and issuance form with issuance logs to track all issued keys, level of security, access and provide direction on how to account for the issuance and retrieval of keys.

3. The district should implement its plan to collect and reissue all district keys to district personnel.

4. The district should include a district-level approval for issuing keys as part of its standard key authorization form.

5. The district should create board policy that specifies those who are issued keys, the purpose, and the responsibility for the security and use of keys.

6. The district should continue to implement the use of its standard Sargent lock and key system for all facilities. The district should create a rekeying and lock replacement plan in an effort to expand the standardization of all the district locks using the same key system.

Standard Partially Implemented

July 2013 Rating: 3

July 2014 Rating: 3

July 2015 Rating: 4

Implementation Scale:

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1.18   School Safety

Professional Standard

Outside lighting is properly placed and is monitored periodically to ensure that it functions and is adequate to ensure safety during evening activities for students, staff and the public.

Findings

1. Most principals at school sites visited by FCMAT indicated their outside lighting was adequate. Staff at one site indicated the outside lighting could be improved.

2. The district utilized the services of CPTED Safe Schools to develop a campus security assessment report that assessed the outside lighting conditions at each campus. The report gave satisfactory ratings on outside lighting to all campuses except for Morningside High School, Woolworth Elementary, and Worthington Elementary.

3. The district does not have board policy or facilities standards specifically on outside lighting.
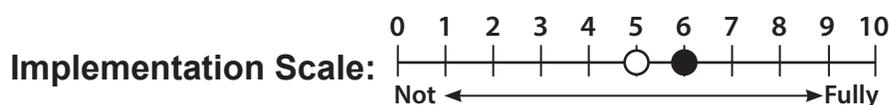
Recommendations for Recovery

1. The district should consider implementing the recommendations for outside lighting at Morningside High School, Woolworth Elementary, and Worthington Elementary as contained in the campus security assessment report prepared by CPTED.

2. The district should continue to evaluate the outside lighting during the evening hours at all sites and provide temporary lighting as needed until the outside lighting can be permanently improved.

3. A district policy and standard should be developed for lighting requirements.

Standard Partially Implemented

July 2013 Rating: 5

July 2014 Rating: 5

July 2015 Rating: 6

Implementation Scale:

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1.20   School Safety

Professional Standard

The LEA maintains a comprehensive employee safety program. Employees are made aware of the LEA's safety program, and the LEA provides in-service training to employees on the program's requirements.

Findings

1. Board Policy and Administrative Regulation 4157 were updated in August 2014 and require the superintendent or designee to promote employee safety and correct any unsafe work practices through education and enforcement.

2. The district does not have a comprehensive safety program. A draft of the district's new emergency action plan was prepared in October 2014 in accordance with SB 187 and SB 334. The California Education Code (Sections 32280-32289) outlines the requirements of all schools operating any kindergarten and any grades 1 to 12, inclusive, to write and develop a school safety plan relevant to the needs and resources of that particular school.

3. The district provided training on its injury and illness prevention plan (IIPP), global harmonization system (GHS), blood-borne pathogens (BBP), and heat illness prevention training on June 19, 2014, as documented by their consultant Keenan and Associates, and employee sign-in sheets.

4. Some employees received asbestos awareness training in July 2014.

5. Bus drivers received defensive driving training in March 2015.

6. Documentation received by FCMAT indicated that the Human Resources Department coordinated training for all classified employees on November 24 and 25, 2014. The documentation did not indicate what type of training was received.

Recommendations for Recovery

1. The district should develop a comprehensive employee safety program that contains a written safety plan along with activities to ensure employee safety such as regular training for regulatory compliance, hazard elimination, and accident prevention.

2. A safety and emergency training program should be created and monitored for all employees, including substitutes, targeting their specific duties and responsibilities.

3. Training records should be kept in a single location so they can be reviewed regularly to ensure actions are completed in accordance with the district safety plan, board policy requirements and to coordinate training activities between departments.

Standard Partially Implemented

July 2013 Rating: 1

July 2014 Rating: 1

July 2015 Rating: 2

Implementation Scale:

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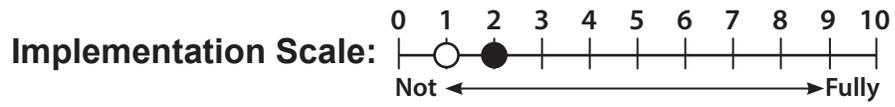
2.2   Facility Planning

Legal Standard

The LEA seeks and obtains waivers from the State Allocation Board (SAB) for continued use of any nonconforming facilities. (EC 17284-17284.5)
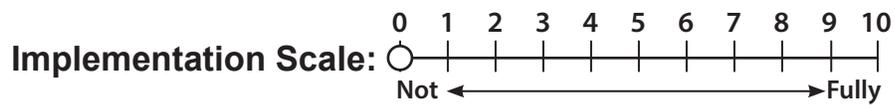
This standard is no longer applicable under current law and will be eliminated from the evaluation process and scoring rubric.

Standard Not Applicable

July 2013 Rating: 0

July 2014 Rating: 0

July 2015 Rating: N/A

Implementation Scale:

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                      O——+——+——+——+——+——+——+——+——+——+
                       Not ◄——————————————————► Fully
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2.3   Facility Planning

Legal Standard

The LEA has established and uses a selection process to choose licensed architectural/ engineering services. (GC 4525-4526)

Findings

1. Board Policy and Administrative Regulation 7140 on the selection of architectural and engineering services was adopted in August 2014 and specifies that the superintendent or designee shall devise a competitive process for choosing architects and structural engineers that is based on demonstrated competence and on the professional qualifications necessary for the satisfactory performance of the services required.

2. The district prepared a request for qualifications (RFQ) in April 2015 for architectural services related to Measure GG modernization and new construction projects. Documents submitted under the RFQ were due to the district in May 2015.

3. The district entered into an agreement with the architectural firm of Flewelling and Moody for consulting services on November 12, 2014. The district had determined that the agreement should be reviewed by legal counsel to determine if a second agreement for architectural services related the Morningside High School project was necessary. The district did not provide documentation to substantiate this separate agreement and should conduct a selection process as per Board Policy 7140 for this specific project.

4. The district is under contract with Westberg + White for architectural services associated with a project at Payne Elementary School. The district indicated to FCMAT that it has terminated all other contracts for architectural services with other vendors with the exception of the recently approved contract with Flewelling and Moody.

Recommendations for Recovery

1. The district should complete the process of selecting architectural services related to projects for Measure GG modernization and new construction projects and ensure it complies with Board Policy 7140 when hiring architectural services.

2. The district should follow the process outlined in Board Policy 7140 for selecting architectural services on the Morningside High School field project.

3. The district should formally conclude its contract with Westberg + White for services on the Payne Elementary School project and ensure the firm has completed all contractual duties before making the final payment for services.

Standard Partially Implemented

July 2013 Rating: 1

July 2014 Rating: 1

July 2015 Rating: 4

Implementation Scale:

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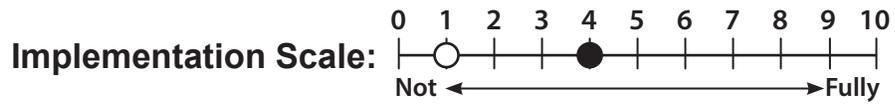
2.6   Facility Planning

Professional Standard

The LEA has a long-range school facilities master plan that has been updated in the last two years and includes an annual capital planning budget.

Findings

1. The district adopted Board Policy 7110 for developing a facilities master plan in August 2014. The policy specifies that the plan shall be based on an assessment of the condition and adequacy of existing facilities, projection of future enrollments and alignment of facilities with the district's vision for the instructional program.

2. The district developed a draft facilities implementation plan in July 2012 and a facilities master plan in August 2014. These documents identify facility improvement needs at each of its school sites, contain an annual capital planning budget for facilities expenditures, and are based on the district's instructional goals.

3. The district submitted a soundproofing work plan in April 2015 to LAWA for expending sound mitigation funds.

4. The district approved an agreement with Davis Demographics to provide demographic information and enrollment projections for its facility planning process in March 2015.

Recommendations for Recovery

1. The district should formally adopt the facilities implementation plan, merge the recommendations with the facilities master plan and begin implementing the projects identified in the plan.

2. The district should begin implementing the projects outlined in the soundproofing work plan.

3. The district should continue to update the facilities master plan every year as projects are completed and enrollment projections dictate the need for reducing or adding facilities.

4. The district should incorporate the information provided by Davis Demographics into its long-term facility planning.

Standard Partially Implemented

July 2013 Rating: 3

July 2014 Rating: 4

July 2015 Rating: 6

Implementation Scale:

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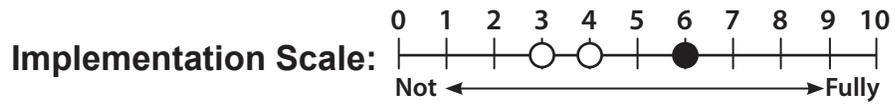
2.8   Facility Planning

Professional Standard

The LEA has a facility planning committee.

Findings

1. Board Policy 7110 as adopted in August 2014 does not specifically require the creation of a facilities planning committee, but contains a reference to citizen advisory committees in accordance with Board Policy 1220 and the use of such committees for facilities planning.

2. The passage of Measure GG requires the formation a citizens' oversight committee to oversee the expenditure of funds through the sale of bonds obtained through the approval of Measure GG. At the time of FCMAT's visit, the district was actively seeking members of the public to join the citizens' oversight committee through a formal application and review process.
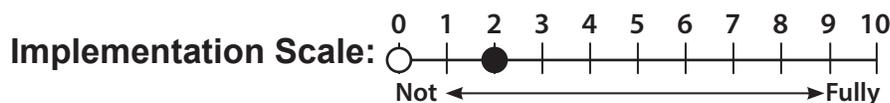
Recommendations for Recovery

1. A board policy or administrative regulation should be developed to specifically define the role and implementation of a facility planning committee.

2. To meet this professional standard, the district should create a facility planning committee consisting of district and community representation as outlined for citizens' oversight committees in Education Code Sections 15278-15282.

3. The district should complete the formation of its citizens' oversight committee before expending any Measure GG funds.

Standard Partially Implemented

July 2013 Rating: 0

July 2014 Rating: 0

July 2015 Rating: 2

Implementation Scale:

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           Not ◄─────────────────► Fully
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3.1 Facilities Improvement and Modernization

Legal Standard

The LEA maintains a plan for maintaining and modernizing its facilities. (EC 17366)

Findings

1. The district adopted Board Policy 7110 to develop a facilities master plan in August 2014.

2. The district developed a facilities implementation plan in 2012 and a facilities master plan in 2014. These documents identify facility needs for maintenance and modernization at each school.

3. The district provided FCMAT with a list of projects scheduled for the summer of 2015. The plan did not include estimated costs for the projects or approval process.

4. The district's 2014-15 general fund budget as of April 2015 contains a budget line item of $3.9 million for routine maintenance.

5. The district passed Measure GG general obligation bond to provide additional funding for new construction, repairs, and modernization of school facilities. The district indicated it does not have a prioritized list of projects for the expenditure of Measure GG funds.

Recommendations for Recovery

1. The district should formally adopt a facilities implementation plan and start implementing the projects identified in the plan.

2. The district should go out to bid and complete the projects outlined in its schedule for the summer of 2015. The district should develop project cost estimates and ensure they are included in the 2015-16 adopted budget. Projects in the budget should have cost estimates and should be prioritized.

3. The district should continue to budget funds for routine annual maintenance in its adopted budget for fiscal year 2015-16.

4. The district should specifically identify and prioritize the repair and renovation projects it expects to complete with the Measure GG funds and plan for their implementation following the development of the citizens' oversight committee.

Standard Partially Implemented

July 2013 Rating: 2

July 2014 Rating: 3

July 2015 Rating: 5

Implementation Scale:

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  0  1  2  3  4  5  6  7  8  9  10
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  Not ←                    → Fully
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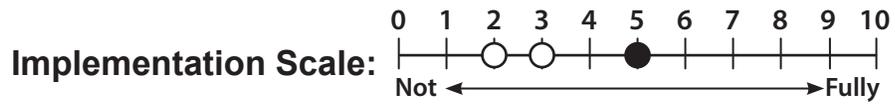
3.3   Facilities Improvement and Modernization

Legal Standard

All relocatable buildings in use meet statutory requirements. (EC 17292)

Findings

1. The district has architectural records of various ages for all buildings in the district.

2. The district has site maps of each school site that provide the building layouts and DSA identification numbers.

3. The district is in the process of developing a comprehensive list of all its modular buildings in an effort to determine their status with the Division of the State Architect (DSA).

4. FCMAT was unable to confirm that all modular classrooms in the district have DSA approval.

5. FCMAT observed relocatable classrooms at Bennett-Kew Elementary that displayed visible signs of significant exterior deterioration.
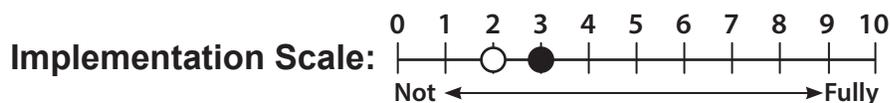
Recommendations for Recovery

1. The district should continue to examine its architectural records to confirm that all buildings meet statutory requirements.

2. The district should consider the services of an architect in this effort to determine the DSA status of all its buildings.

3. The district should consider abandoning or replacing the relocatable classrooms at Bennett-Kew Elementary School. The district should inspect each school site to review the condition of all modular classrooms.

Standard Partially Implemented

July 2013 Rating: 2

July 2014 Rating: 2

July 2015 Rating: 3

Implementation Scale:

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      0  1  2  3  4  5  6  7  8  9  10
      ├──┼──○──●──┼──┼──┼──┼──┼──┼──┤
         Not ◄───────────────► Fully
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3.9　Facilities Improvement and Modernization

Professional Standard

The LEA manages and annually reviews its state-approved five-year deferred maintenance plan and verifies that expenditures made during the year are included in the plan.

Effective July 1, 2013, Assembly Bill 97 repealed State Allocation Board apportionment authority for the Deferred Maintenance Program and provided for the governing boards for each school district to have full local control over deferred maintenance expenditures, earnings and funds.
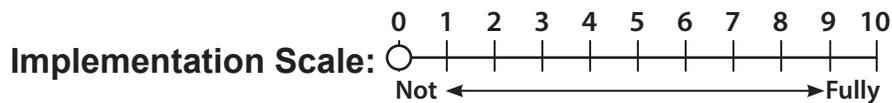
This standard is no longer applicable under current law and will be eliminated from the evaluation process and scoring rubric.

Standard Not Applicable

July 2013 Rating:　　0

July 2014 Rating:　　0

July 2015 Rating:　　N/A

Implementation Scale:

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            0  1  2  3  4  5  6  7  8  9  10
         O──┼──┼──┼──┼──┼──┼──┼──┼──┼──┼
            Not ◄─────────────────► Fully
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3.10   Facilities Improvement and Modernization

Professional Standard

Staffs are knowledgeable about procedures in the Office of Public School Construction (OPSC) and the Division of the State Architect (DSA).

Findings

1. In interviews with FCMAT, district staff indicated they have very little knowledge of the procedures of the Office of Public School Construction or Division of the State Architect.

2. The district uses the services of a consultant for its facilities project cost accounting and project closeout.

3. The district indicated it plans to hire a project manager and facilities accountant to support projects funded with Measure GG.

4. The district provides training opportunities for current staff members to increase their knowledge of OPSC and DSA.

5. The district has developed a request for qualifications to provide program management services for Measure GG projects.

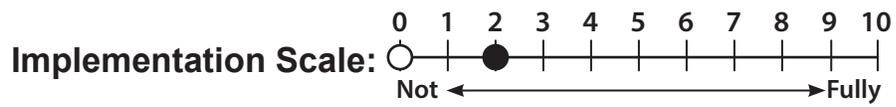### Recommendations for Recovery

1. The district should continue to support training for all staff members who will be involved in oversight and have responsibility for expending for construction and modernization projects.

2. The district should continue to utilize consultants to work with various state agencies as necessary until it can develop its own internal expertise with regard to OPSC and DSA.

3. The district should determine what kind of organization and staffing structure will be implemented to support decision-making and accountability for facilities and capital improvement projects completed with state or local bond funding.

4. The district should consider using the developed request for qualifications to provide program management services for its Measure GG projects to find a qualified project manager for OPSC or other bond-related projects until qualified staff is hired or current staff receives adequate professional development training.

Standard Partially Implemented

July 2013 Rating: 2

July 2014 Rating: 0

July 2015 Rating: 2

Implementation Scale:
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        0  1  2  3  4  5  6  7  8  9  10
        ○──┼──●──┼──┼──┼──┼──┼──┼──┼──┤
        Not ←─────────────────→ Fully
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4.1   Construction of Projects

Professional Standard

The LEA maintains a staffing structure that is adequate to ensure the effective management of its construction projects.

Findings

1. The district has no construction projects in progress.

2. The district has developed a request for qualifications to provide program management services for Measure GG program/projects, but proposals have not yet been solicited.

3. The district staffing structure for overseeing and managing construction projects consists of the chief deputy superintendent and the director of maintenance, operations, and transportation.

Recommendations for Recovery

1. The district should establish a staffing and organizational structure with clearly defined roles and lines of authority to manage the expenditure of construction funds provided under Measure GG. The structure should include positions responsible for all communication with the state trustee, daily administration and decision-making, purchasing and bidding procedures, budgeting and accounting project funds, maintaining project records, approving project change orders, and providing public information.

2. The district should consider using an independent project manager to implement capital improvement projects under Measure GG. It should continue to outsource construction project management on projects on an as-needed basis until an adequate staffing structure is developed that can manage the projects.

3. The district should employ an independent auditor to audit the Measure GG expenditure activity at the end of each fiscal year and verify that funds have been expended according to the provisions contained in Education Code 15278 and the intended use of the bond.

4. Expenditures of funds from Measure GG bond proceeds should be accounted for separately in the district accounting records to allow for individual project identification and accountability.

Standard Partially Implemented

July 2013 Rating: 1

July 2014 Rating: 1

July 2015 Rating: 1

Implementation Scale:

| 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |

Not ← → Fully
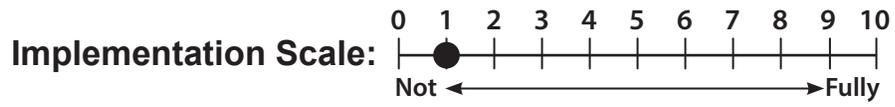
4.2　Construction of Projects

Professional Standard

The LEA maintains appropriate project records and drawings.

Findings

1. The district has organized its facilities records and established an organized records retention facility.

2. The records for all construction projects, including bid documents, state school facility records, and architectural drawings are organized by school site and easy to locate.

3. The district has implemented a checkout system for users who request to view or check out the documents.

4. Interviews indicated that most recent records and drawings are also delivered and archived in electronic format.

5. Records previously stored at the district warehouse have been moved to the record storage facility.
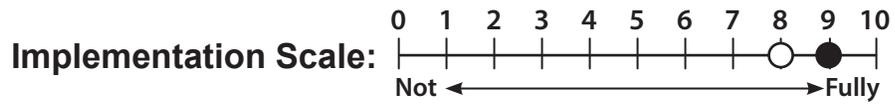
Recommendations for Recovery

1. The district should continue to maintain the facilities and construction records it has already organized.

2. A system should be developed to ensure all project architects and contractors provide all necessary documents for each project in an electronic format.

3. A directory should be created for the facilities records room indicating exactly which records are available and where they are located.

4. The district should develop and implement a system for electronic archiving and request electronic copies of all records and drawings.

Standard Fully Implemented

July 2013 Rating: 8

July 2014 Rating: 8

July 2015 Rating: 9

Implementation Scale:

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    Not ◄─────────────────────► Fully
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6.1   Facilities Maintenance and Operations

Legal Standard

The LEA is in compliance with requirement of the Williams case settlement. The governing board provides clean and operable flush toilets for students' use; toilet facilities are adequate and maintained. All buildings and grounds are maintained. (EC 17576, 17592.70-17592.73, 35186; CCR Title 5, Section 631, Section 4683, Section 14030)

Findings

1. The Los Angeles County Office of Education (LACOE) conducted the facilities inspections required under the Williams Act in December 2014. Nine schools were inspected, and three were later reinspected.

2. The district has a 2014-15 maintenance department budget of $3.9 million, which included allocations for repairs, parts and contracted services.

3. The school facilities visited by FCMAT were generally clean and appeared in acceptable condition.

4. One restroom visited at Highland Elementary was in an unsanitary condition with broken toilet paper and soap dispensers. The principal reported in a subsequent FCMAT visit that these issues had been resolved.
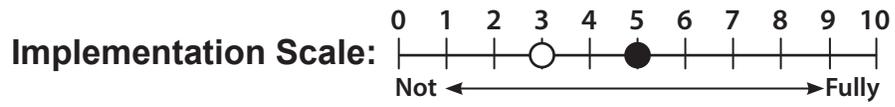
Recommendations for Recovery

1. The district should continue facilities inspections as required by the Williams settlement and conducted by LACOE.

2. The district should continue to adequately fund its maintenance department budget to ensure its ability to adequately maintain its school sites as required under the Williams legislation.

3. The district should continue to maintain the cleanliness of its buildings, grounds, and restroom facilities as required under the Williams Act.

4. The district should require the school site administration or designee to conduct frequent daily inspections of all restroom facilities to ensure they are clean and fixtures are in proper working order and accessible during school hours.

5. Work orders generated as a result of unsafe or unsanitary conditions should be given priority in the work order system.

Standard Partially Implemented

July 2013 Rating: 3

July 2014 Rating: 3

July 2015 Rating: 5

Implementation Scale:

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6.2　Facilities Maintenance and Operations

Legal Standard

The LEA has established the required account for ongoing and major maintenance. (EC 17014), (17070.75)

Findings

1. The district's a 2014-15 budget for its maintenance department was $3.9 million, which meets the account requirement under EC 17070.75 and 17070.766.

2. The district has a plan for maintenance projects for the summer of 2015, but has no multiyear plan on preventive or deferred maintenance needs. While a deferred maintenance plan is no longer required by the state, facility maintenance best practices dictate that the district should develop and maintain a current plan for maintenance needs and budget funds for those needs to prevent more expensive repair work in the future.

3. The district addresses its maintenance issues on an as-needed basis and does not have a budget for planned preventive maintenance projects.
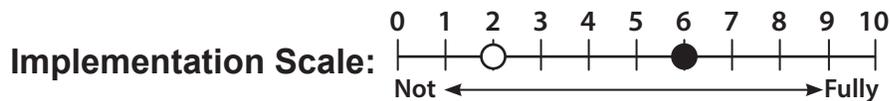
Recommendations for Recovery

1. The district should continue to maintain its maintenance budget at an amount necessary to meet the requirements of EC 17070.75 and 17070.766.

2. The district should analyze its current needs in maintenance or facilities repair and develop a comprehensive, multiyear preventive maintenance plan. The plan should identify necessary projects at each district school site and the estimated costs and priority of each project.

3. The district should prepare a multiyear budget to address the projects identified in the maintenance plan.

Standard Partially Implemented

July 2013 Rating:　2

July 2014 Rating:　2

July 2015 Rating:　6

Implementation Scale:

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        0  1  2  3  4  5  6  7  8  9  10
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6.3   Facilities Maintenance and Operations

Professional Standard

The LEA uses and maintains a system to track utility costs and consumption, and to report on the success of its energy program in reducing the cost of utilities. An energy analysis has been completed for each site.

Findings

1. There is no board policy or administrative regulation to address tracking energy costs and making a commitment to energy conservation.

2. The district provided documentation that indicated it participated in the Southern California Edison School Energy Efficiency Program and was awarded for energy savings through lighting replacement at various school sites.

3. The district has no system to track utility costs or energy consumption.

4. The district does not utilize an energy management system (EMS) although it had a limited computerized system in the past.

5. The district has not completed an energy analysis for each site.

6. The district has not developed projects eligible for funding using state funding granted under Proposition 39 through the California Clean Energy Jobs Act.

7. The district has no plans to use Measure GG funds for energy efficiency improvement projects.

Recommendations for Recovery

1. The district should develop a board policy and administrative regulation on tracking energy costs and making a commitment to energy conservation.

2. The district should continue to identify programs to help increase energy efficiency.

3. The district should develop a system to track utility costs and energy consumption. A district-level person should be assigned to track and monitor energy consumption and costs. The district should consider funding the initial costs through Proposition 39 funding.

4. The district should assess the capability of its energy management system and consider its repair or replacement.

5. The district should continue to work with its local utility providers to conduct energy audits for each of its sites.
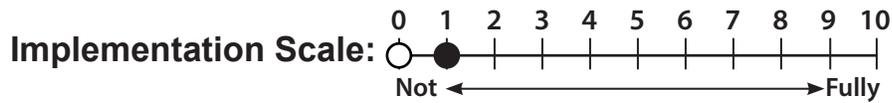
6. The district should complete the application with the State to receive Proposition 39 funding for energy efficiency projects. Although the district has received some planning money, it must identify potential energy efficiency projects and apply for the construction funds.

7. The district should consider incorporating energy efficiency projects into its modernization projects as identified in Measure GG.

Standard Partially Implemented

July 2013 Rating: 0

July 2014 Rating: 0

July 2015 Rating: 1

Implementation Scale:

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        0   1   2   3   4   5   6   7   8   9  10
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6.4   Facilities Maintenance and Operations

Professional Standard

To safeguard items from loss, the LEA keeps adequate maintenance records and reports, including a complete inventory of supplies, materials, tools and equipment. All employees who are required to perform custodial, maintenance or grounds work on LEA sites are provided with adequate supplies, equipment and training to perform maintenance tasks in a timely and professional manner.

Findings

1. The district keeps adequate maintenance records, but it does not maintain a complete inventory of supplies, materials, tools, and equipment for the Maintenance, Operations, and Transportation Department.

2. Employees who are required to perform custodial, maintenance, or grounds work are generally provided with adequate supplies and equipment to perform their tasks in a timely manner. Custodial staffs at most school sites visited by FCMAT indicated they are provided with the supplies and equipment they need to perform their job. However, at the Highland Elementary site, the mops and towels utilized for cleaning purposes were considered unsanitary.

3. School sites order custodial supplies from a central warehouse on a manual system. The warehouseman orders all supplies for the warehouse and oversees the fulfillment of the maintenance and custodial supply requisitions from the school sites.

4. The district maintains a computerized inventory of the supplies kept at the central warehouse through the LACOE inventory control system; however, periodic and annual physical inventory counts are not completed.

5. The central warehouse maintains an approximately 3-month supply of items that are requested by the schools.

6. FCMAT observed most schools maintaining a small amount of custodial supplies at the site, but they did not maintain a written or computerized supply inventory.

7. The supply inventories kept by school sites varied greatly; some sites had large quantities of cleaning supplies, while others had very little. Sometimes the inventory kept at the school site is based on the storage space available.

8. FCMAT found no record of training for custodial tasks or equipment usage.
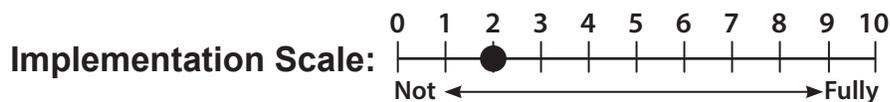
Recommendations for Recovery

1. The district should implement and maintain a computerized inventory system for all district supplies, tools, and equipment, including a schedule for replacement.

2. The district should ensure it provides staff with adequate supplies and equipment to perform their tasks.

3. The LACOE\PeopleSoft inventory system should be expanded, if possible, to school sites and networked with the central warehouse to support the direct ordering of supplies, communication of order status, and historical supply usage.

4. The supply inventory system should be periodically checked during the year, and a complete physical inventory count and reconciliation should be completed at least once per year to ensure count and value accuracy.

5. The district should maintain a minimum inventory of custodial and maintenance supplies and equipment to support timely access to essential items based on the ordering information contained in the supply inventory system.

6. Sites should develop their own inventory for custodial supplies, and the site administrator should regularly review these. The approval for ordering site custodial supplies should come from the school site administrator and be reviewed by the director of maintenance, operations, and transportation.

7. Sites should identify areas for the storage of adequate amounts of custodial supplies.

8. The district should provide all employees with training in the use of all products, equipment, procedures, safety and best practices. Records of all training including instructor, topic, dates, and attendees should be maintained.

Standard Partially Implemented

July 2013 Rating: 2

July 2014 Rating: 2

July 2015 Rating: 2

Implementation Scale:

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      Not ◄─────────────────► Fully
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6.5 Facilities Maintenance and Operations

Professional Standard

Procedures are in place for evaluating the quality of the work performed by maintenance and operations staff, and evaluations are completed regularly.

Findings

1. The district has procedures for evaluating the quality of work performed by the maintenance and operations staff.

2. The district has developed an organizational chart for the Maintenance, Operations, and Transportation Department that outlines supervisory and evaluation responsibilities.

3. School site principals are responsible for evaluating all custodial staff at their site.

4. At the time of the visit by FCMAT, evaluations for all maintenance and custodial staff members had not been completed for 2014-15. The evaluations were not due at the time of the visit. Of the 50 custodial employees who should have been evaluated in 2013-14, only nine have record of an evaluation in the HR Department. A review of the dates of the last evaluations for these employees shows that many have not been evaluated for two to three years; however, one employee's last evaluation was in 2001 and another in 1995.
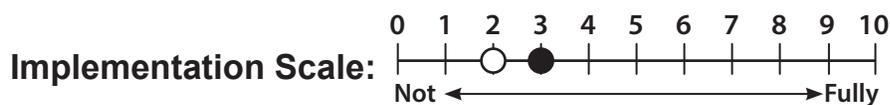
Recommendations for Recovery

1. The district should follow its adopted procedures for the evaluation of district maintenance and operations staff.

2. The district should review and maintain its organizational chart for the Maintenance, Operations, and Transportation Department and update it as changes are made. This information should be distributed to all sites and affected personnel in the district.

3. The district should complete all evaluations as per district timelines. The Human Resources Department should develop a process to schedule and monitor evaluations to ensure they are completed as prescribed and align with collective bargaining agreements.

Standard Partially Implemented

July 2013 Rating: 2

July 2014 Rating: 2

July 2015 Rating: 3

Implementation Scale:

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6.6   Facilities Maintenance and Operations

Professional Standard

The LEA has identified major areas of custodial and maintenance responsibility and specific jobs to be performed. Written job descriptions for custodial and maintenance positions delineate the major areas of responsibility for each position.

Findings

1. The district has developed an organizational chart for the Maintenance, Operations, and Transportation Department that indicates all maintenance, operations, and grounds positions report to the director of that department, and all site custodians report to their school site principal.

2. Maintenance and custodial positions have written job descriptions, but they range from those that are current to those that are 17 years old; some are undated and typewritten.

3. The district has not developed cleaning or performance standards for maintenance or custodial positions.
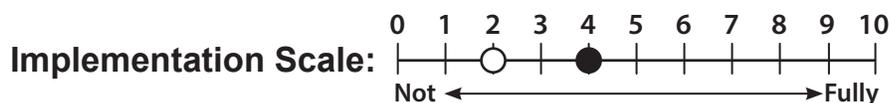
Recommendations for Recovery

1. The district should review and maintain its organizational chart for the Maintenance, Operations, and Transportation Department and update it as changes are made.

2. All maintenance and custodial job descriptions should be reviewed and updated to reflect the new roles, tasks, and supervisory responsibilities under the current organization structure. This information should be communicated in writing to all district staff.

3. The district should develop performance standards for all maintenance, operations, and custodial positions to provide a basis for performance evaluations.

Standard Partially Implemented

July 2013 Rating: 2

July 2014 Rating: 2

July 2015 Rating: 4

Implementation Scale:

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         Not ◄─────────────────► Fully
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6.7 Facilities Maintenance and Operations

Professional Standard

The LEA has an effective written preventive maintenance plan that is scheduled and followed by the maintenance staff and that includes verification of work completed.

Findings

1. The district does not have a written preventive or routine maintenance plan that includes plans for annual site needs or evaluation of ongoing painting, HVAC servicing, roofing, flooring, asphalt resurfacing, electrical upgrading, or plumbing repair.

2. The district does not maintain a schedule for repairing or replacing equipment.

3. The work-order system allows for the reporting of issues that require the maintenance department's attention. The director of maintenance, operations, and transportation assigns daily work orders to the maintenance staff based on immediate site needs. No completed work orders address preventive maintenance needs.

4. School site administrators must sign the work order to verify its completion before it is returned to the maintenance department.

5. The district is implementing a new computerized work-order system.

Recommendations for Recovery

1. The district should develop a written comprehensive and proactive preventive maintenance plan that includes identified annual preventive maintenance projects, service intervals, long-term repair/replacement schedules, and costs as part of the overall fiscal recovery plan. The preventive maintenance plan should be reviewed and updated no less than annually. The district should provide annual budget allocations to support the plan.

2. The district should establish a system of evaluating repair or replacement of equipment based on age, repair frequency, cost to repair, and replacement cost. The district should regularly budget for the repair and replacement of necessary maintenance equipment.

3. The district should regularly schedule preventive maintenance tasks in the work-order system such as changing of HVAC filters or cleaning and repair of equipment. Work orders should be regularly reviewed and analyzed to identify recurring needs and incorporate these into maintenance project planning.

4. Maintenance department work-order review procedures should be established and communicated to maintenance staff and site administrators. After work orders are completed, they should be signed by the employee performing the work and the site principal, as well as reviewed by the department head for timeliness, efficiency, and cost.
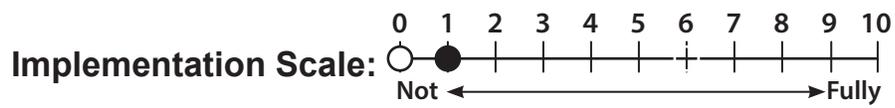
5. The district should continue to implement the new work-order system and provide training to all district maintenance and site personnel in its use.

Standard Partially Implemented

July 2013 Rating: 0

July 2014 Rating: 0

July 2015 Rating: 1

Implementation Scale:

6.8   Facilities Maintenance and Operations

Professional Standard

The LEA has planned and implemented a maintenance program that includes an inventory of all facilities and equipment that will require maintenance and replacement. Data should include the estimated life expectancies, replacement timelines, and the financial resources needed to maintain the facilities.

Findings

1. The district does not maintain an equipment inventory.

2. The district does not maintain an equipment replacement schedule.
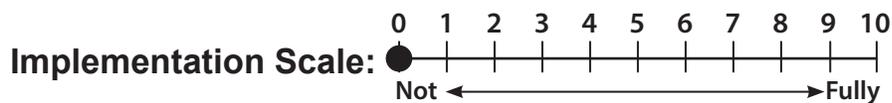
Recommendations for Recovery

1. A comprehensive inventory should be developed and maintained that includes the age, expected life, and replacement cost of all district equipment and facilities.

2. The district should develop a replacement schedule for all of the equipment in its inventory, including a list of funding sources for equipment purchased with federal funds. The district should annually budget for the replacement of necessary equipment based on the replacement schedule it develops.

Standard Not Implemented

July 2013 Rating: 0

July 2014 Rating: 0

July 2015 Rating: 0

Implementation Scale:

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        0  1  2  3  4  5  6  7  8  9  10
        ●——+——+——+——+——+——+——+——+——+——+
        Not ◄——————————————————► Fully
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6.9 Facilities Maintenance and Operations

Professional Standard

The LEA has a documented process for prioritizing and assigning routine repair work orders. The LEA has a work-order system that tracks all maintenance requests, the employee assigned, dates of completion, labor hours and the cost of materials.

Findings

1. The sites and departments submit work orders to the maintenance department using the district Track-It software system.

2. A clerk in the maintenance department prints and organizes work orders, and prioritizes them daily for the maintenance staff. The director of maintenance, operations, and transportation assigns the work orders.

3. Upon completion of the work order, the work-order form is returned to the department clerk, who enters its completion date into a separate Excel worksheet specifically developed for tracking these work orders, and files the document.

4. School site administrators must sign the work order to verify its completion before it is returned to the maintenance department.

5. Work-order progress is not updated on the network system until its completion, so the sites cannot monitor work-order scheduling or progress.

6. The district is in the process of replacing the "Track-It" computerized work-order system with the new "SchoolDude" system.

Recommendations for Recovery

1. The district should update the Track-It system through the implementation of the new SchoolDude work-order system.

2. The director of maintenance, operations, and transportation should continue to assign work orders.

3. School site administrators should continue to sign the work order to verify its completion before it is returned to the maintenance department

4. The status of work orders should be updated more frequently in the work-order system to allow administrators and sites to regularly monitor their progress.

5. The district should provide training for all maintenance personnel and site principals and clerks in the use of the SchoolDude work-order system following its implementation.

Standard Partially Implemented

July 2013 Rating: 2

July 2014 Rating: 2

July 2015 Rating: 4

Implementation Scale:

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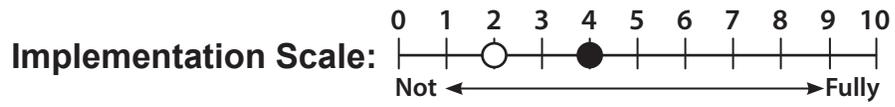
7.2   Instructional Program Issues

Legal Standard

The LEA has developed and maintains a plan to ensure the equality and equity of all of its school site facilities. (EC 35293)

Findings

1. The district has no specific policy or plan on ensuring equality and equity for each of its school site facilities.

2. Board Policy 7110 authorizes the development of a district facilities master plan based on district needs and aligned with the district's goals for the instructional program. The district has prepared a 2012 facilities implementation plan that addresses facility conditions in relationship to educational program development. The plan contains a comprehensive inventory of attributes for each of the district school sites, the available facilities and plans for their improvement. There is also a comparative assessment of the sites and their existing needs across a range of areas, such as flooring, electrical needs, computing capacity, and other quantifiable metrics.

3. The district utilized the services of CTPED Safe Schools to develop a campus security assessment report for each of its campuses.

4. In November 2012, the district passed Measure GG, which provides $90 million for future construction projects. The bond language identifies all district sites as eligible for improvements including school site health, safety and security projects; renovation, repair, upgrade, and construction projects; wiring and technology for instructional support and learning projects; and other miscellaneous projects such as issues identified during construction, unforeseen conditions, rentals/leases, and other work necessary to complete these projects.

Recommendations for Recovery

1. The district should consider developing and adopting a board policy on equality and equity in the district's school sites.

2. The district should implement the facility improvement projects as outlined in Part VI of its 2012 facilities implementation plan. The plan should be reviewed and revised as necessary or as conditions change and included in the facilities master plan.

3. The recommendations developed in the campus security assessment reports should be implemented as funding allows at each school campus.

4. In expending the bond funds from Measure GG outlined in the scope of projects identified in the bond language, the district should organize and prioritize the projects so that all schools meet minimum facility and equipment standards before using funds to enhance the sites beyond these standards.

Standard Partially Implemented

July 2013 Rating: 3

July 2014 Rating: 3

July 2015 Rating: 3

Implementation Scale:

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      0  1  2  3  4  5  6  7  8  9  10
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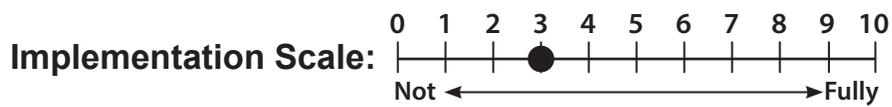
7.4 Instructional Program Issues

Professional Standard

The LEA's grounds are appropriately landscaped and maintained to enhance an educational environment.

Findings

1. The district recently implemented a team approach to groundskeeping duties in which teams visit sites weekly to maintain the grounds, landscaping, and gardening. FCMAT was not provided with a copy of the schedule to review the specific responsibilities of any individual teams or how much time they spend at each site.

2. Site principals interviewed by FCMAT indicated general satisfaction with the landscaping conditions at their sites, but were concerned about the effect that mandated water rationing may have on their play fields and lawns. One principal expressed dissatisfaction with the condition of landscaping.

3. The district provides groundskeepers with their own equipment; however, it is specifically assigned to individual employees or gardening work crews. Some equipment is kept at the district warehouse and must be checked out to staff by the warehouseman, and some sites have their own equipment for groundskeeping needs. There is no inventory of the district grounds equipment.

4. A clear organizational structure and chain of command has been established for the groundskeeping department.

5. While the landscaping at the sites visited by FCMAT was adequately maintained in most areas, each of the sites visited had areas of neglect.

6. The district adopted Board Policy 3510 on green school operations, which includes considering sustainability and student health in making landscaping decisions.

Recommendations for Recovery

1. The district should regularly review and evaluate the new team scheduling concept to ensure its effectiveness, and develop and adopt minimum standards for grounds maintenance and team performance.

2. The director of maintenance, operations, and transportation should communicate with the school site principals at least once per month to discuss their landscaping concerns and should visit all school sites regularly to assess their landscaping condition. The director should modify the gardeners' work schedules as needed to address individual site needs.
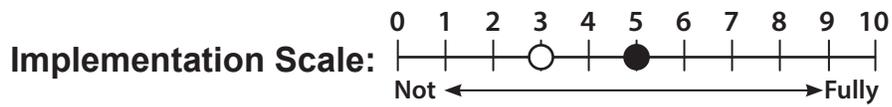
3. The groundskeeping equipment should be inventoried and specifically assigned to each team to safeguard it from loss.

4. The district should consider new water conservation landscaping designs at each of its sites to conform to Board Policy 3510.

Standard Partially Implemented

July 2013 Rating: 3

July 2014 Rating: 3

July 2015 Rating: 5

Implementation Scale:

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8.2   Community Use of Facilities

Professional Standard

The LEA has a plan to promote community involvement in schools.

Findings

1. Board Policy 1330 (a), recognizes that district facilities are a community resource authorized for use by community groups if they do not interfere with school activities. The district has made district facilities available to responsible organizations, associations and individuals of the community for appropriate activities.

2. The district received and approved numerous applications for use of school property to date in the 2014-15 fiscal year. The process involves both site and district-level approvals.

3. The district employs an executive director for school/community relations and a community liaison who assist and support the communication to the public of school facilities available for public use.
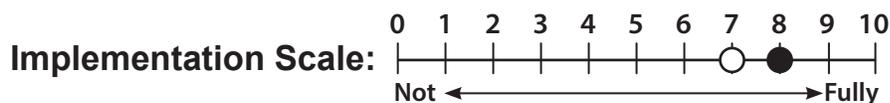
Recommendations for Recovery

1. The district should continue to facilitate and promote community use of facilities and consider using the district Web page to communicate the availability of public facilities.

2. Use of facilities requirements and fees should be regularly reviewed to ensure that community use does not encroach on school resources and prevent the district from achieving its own established goals and priorities.

3. The district should maintain community use facilities in good condition.

Standard Fully Implemented

July 2013 Rating   7

July 2014 Rating   8

July 2015 Rating: 8

Implementation Scale:

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9.1   Communication

Professional Standard

The LEA fully apprises students, staff and community of the condition of its facilities and its plans to remedy any substandard conditions. The LEA provides access to its facilities staff, standards and plans.

Findings

1. The district communicates the condition of its facilities to the staff and community primarily through the School Accountability Report Card (SARC), which is available on the district website. The facilities information contained on the SARC Web page is up to date; however, the district still refers to participation in the state deferred maintenance program, which is no longer in operation.

2. The Facility Inspection Tool (FIT) forms are not available online for all sites; however the information contained in the SARC for each school site reflects the FIT data available at the time the SARC was prepared.

3. On January 16, 2015 the district made a public presentation on the results and findings of the most recent Williams Act facilities inspections conducted by LACOE, and the steps the district took to correct identified deficiencies, as well as updating the public on other plans for districtwide facilities improvements. The district and LACOE also participated in an April 11, 2015 town hall meeting, which discussed the recent Willams Act facilities inspections.

4. The district is actively recruiting members for its Measure GG citizens' oversight committee though public notification and an application.

5. The district developed a facilities master plan in August 2014 that includes plans for the use of the Measure GG Bond funds.

6. The district work-order system does not provide complete information on the status of work orders, and the district is in the process of implementing a new work-order system.

Recommendations for Recovery

1. Information on the condition of school facilities contained in the SARC reports online should continue to be reviewed and updated regularly to ensure accuracy. References to the district's participation in the state deferred maintenance program should be removed since the state no longer funds this program.

2. The district should continue to regularly provide information to the public on its plans for facility improvement. The district should consider providing a monthly facilities report on its regular monthly board meeting agenda to communicate facilities conditions and projects to the community of Inglewood.

3. The district should continue the process of developing a citizens' oversight committee for the oversight of the expenditure Measure GG bond funds, and begin its implementation as soon as possible.

4. The district should begin the implementation of its facilities master plan. The plan should be updated and reviewed regularly.

5. The district should continue the implementation of its new work order system, and ensure that all necessary employees are fully trained in its use and reporting capabilities.

Standard Partially Implemented

July 2013 Rating   6

July 2014 Rating   6

July 2015 Rating: 7

Implementation Scale:

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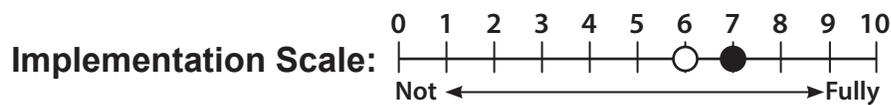
10.1   Charter Schools

Legal Standard

The LEA meets the audit and reporting requirements of Proposition 39 as it relates to charter schools. (EC 47614; CCR Title 5, Sections 11969.1-11969.10)
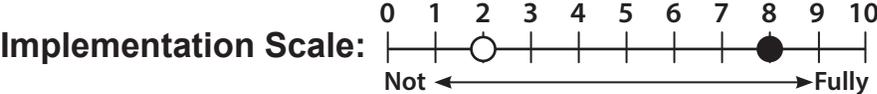
Findings

1. Board Policy 7160 supports the access of charter school students to safe and adequate facilities and was updated August 20, 2014. Under this board policy, the district is required to make facilities available to eligible charter schools in accordance with law. These facilities are to be contiguous, furnished, equipped, and sufficient to accommodate students in conditions reasonably equivalent to those students attending other district schools.

2. The district oversees seven independent charter schools within its attendance boundaries.

3. The district received two petitions for new charter schools in the 2014-15 fiscal year; New Designs Science, Technology, Engineering and Mathematics Academy submitted March 15, 2015, and Classical Core Academy submitted April 6, 2015. Neither application is requesting facilities from the district under Proposition 39 requirements.

Recommendations for Recovery

1. The district should continue to maintain compliance with Board Policy and Administrative Regulation 7160 supporting charter school facility needs requests

2. The district should continue to consider facilities use requests from charter schools as they are made.

Standard Fully Implemented

July 2013 Rating: 2

July 2014 Rating: 8

July 2015 Rating: 8

Implementation Scale:

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        Not  <----------------------->  Fully
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13.2 Maintenance and Operations Fiscal Controls

Professional Standard

The maintenance and operations departments follow standard LEA purchasing protocols. Open purchase orders may be used if controlled by limiting the employees authorized to make the purchase and the amount.

Findings

1. The district has purchasing procedures for the Maintenance, Operations, and Transportation Department that include the approval of the director of maintenance, operations, and transportation and either the chief deputy superintendent, chief business official or fiscal services manager before issuance of purchase orders. Some staff interviewed by FCMAT were unaware of any written procedures regarding district purchasing processes.

2. There are open purchase orders in the Maintenance, Operations, and Transportation Department. (See standard 10.4 in the finance section for details)

3. The warehouseman obtains all the purchasing of supplies for the warehouse. There are no written purchasing procedures regarding the procurement of supplies.

Recommendations for Recovery

1. All district purchasing procedures should be written and communicated to the appropriate staff members. These procedures should outline the process for creating a purchase requisition and the steps necessary for its formal approval. The procedures should also identify and enforce clear purchasing lines of authority to ensure oversight of the procurement of maintenance and operations supplies.

2. The district should seek to reduce the number of open purchase orders in use by the maintenance and operations department. Open purchase orders should indicate who is authorized to purchase supplies or noncapitalized equipment on behalf of the district.

3. Specific purchasing procedures for the purchase of warehouse supplies should be developed, including ordering authority and approval processes.

Standard Partially Implemented

July 2013 Rating: 3

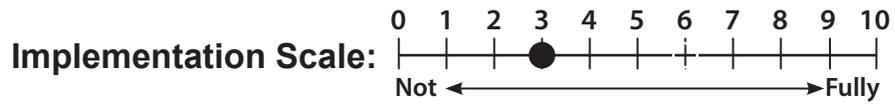July 2014 Rating: 3

July 2015 Rating: 3

Implementation Scale:
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Table of
Facilities Management Ratings

Facilities Management Standards	July 2013 Rating	July 2014 Rating	July 2015 Rating
1.1	LEGAL STANDARD – SCHOOL SAFETY The LEA has adopted policies and regulations and implemented written plans describing procedures to be followed in case of emergency, in accordance with required regulations. All school administrators are conversant with these policies and procedures. (EC 32001-32290, 35295-35297, 46390-46392, 49505; GC 3100, 8607; CCR Title 5, Section 550, Section 560; Title 8, Section 3220; Title 19, Section 2400)	2	2	3
1.3	LEGAL STANDARD – SCHOOL SAFETY The LEA has developed a comprehensive safety plan that includes adequate measures to protect people and property. (EC 32020, 32211, 32228-32228.5, 35294.10-35294.15)	3	3	3
1.8	LEGAL STANDARD – SCHOOL SAFETY School premises are sanitary, neat, clean and free from conditions that would create a fire or life hazard. (CCR Title 5, Section 630)	2	3	3
1.9	LEGAL STANDARD – SCHOOL SAFETY The LEA complies with Injury and Illness Prevention Program requirements. (CCR Title 8, Section 3203)	1	1	3
1.15	LEGAL STANDARD – SCHOOL SAFETY The LEA maintains updated material safety data sheets for all required products. (LC 6360-6363; CCR Title 8, Section 5194)	1	2	2
1.16	PROFESSIONAL STANDARD – SCHOOL SAFETY The LEA has a documented process for issuing and retrieving master and submaster keys. All administrators follow a standard organizationwide process for issuing keys to and retrieving keys from employees.	3	3	4
1.18	PROFESSIONAL STANDARD – SCHOOL SAFETY Outside lighting is properly placed and is monitored periodically to ensure that it functions and is adequate to ensure safety during evening activities for students, staff and the public.	5	5	6
1.20	PROFESSIONAL STANDARD – SCHOOL SAFETY The LEA maintains a comprehensive employee safety program. Employees are made aware of the LEA's safety program, and the LEA provides in-service training to employees on the program's requirements.	1	1	2

Facilities Management Standards		July 2013 Rating	July 2014 Rating	July 2015 Rating
2.2	LEGAL STANDARD – FACILITY PLANNING The LEA seeks and obtains waivers from the State Allocation Board for continued use of any nonconforming facilities. (EC 17284-17284.5)	0	0	N/A
2.3	LEGAL STANDARD – FACILITY PLANNING The LEA has established and uses a selection process to choose licensed architectural/engineering services. (GC 4525-4526)	1	1	4
2.6	PROFESSIONAL STANDARD – FACILITY PLANNING The LEA has a long-range school facilities master plan that has been updated in the last two years and includes an annual capital planning budget.	3	4	6
2.8	PROFESSIONAL STANDARD – FACILITY PLANNING The LEA has a facility planning committee.	0	0	2
3.1	LEGAL STANDARD – FACILITIES IMPROVEMENT AND MODERNIZATION The LEA maintains a plan for maintaining and modernizing its facilities. (EC 17366)	2	3	5
3.3	LEGAL STANDARD – FACILITIES IMPROVEMENT AND MODERNIZATION All relocatable buildings in use meet statutory requirements. (EC 17292)	2	2	3
3.9	PROFESSIONAL STANDARD – FACILITIES IMPROVEMENT AND MODERNIZATION The LEA manages and annually reviews its five-year deferred maintenance plan and verifies that expenditures made during the year are included in the plan.	0	0	N/A
3.10	PROFESSIONAL STANDARD – FACILITIES IMPROVEMENT AND MODERNIZATION The LEA's staff are knowledgeable about procedures in the Office of Public School Construction (OPSC) and the Division of the State Architect (DSA).	2	0	2
4.1	PROFESSIONAL STANDARD – CONSTRUCTION OF PROJECTS The LEA maintains a staffing structure that is adequate to ensure the effective management of its construction projects.	1	1	1
4.2	PROFESSIONAL STANDARD – CONSTRUCTION OF PROJECTS The LEA maintains appropriate project records and drawings.	8	8	9

Facilities Management Standards	July 2013 Rating	July 2014 Rating	July 2015 Rating
6.1	LEGAL STANDARD – FACILITIES MAINTENANCE AND OPERATIONS The LEA is in compliance with requirement of the Williams case settlement. The governing board provides clean and operable flush toilets for students' use; toilet facilities are adequate and maintained. All buildings and grounds are maintained. (EC 17576, 17592.70-17592.73, 35186; CCR Title 5, Section 631, Section 4683, Section 14030)	3	3	5
6.2	LEGAL STANDARD – FACILITIES MAINTENANCE AND OPERATIONS The LEA has established the required account for ongoing and major maintenance. (EC 17014, 17070.75)	2	2	6
6.3	PROFESSIONAL STANDARD – FACILITIES MAINTENANCE AND OPERATIONS The LEA uses and maintains a system to track utility costs and consumption and to report on the success of its energy program in reducing the cost of utilities. An energy analysis has been completed for each site.	0	0	1
6.4	PROFESSIONAL STANDARD – FACILITIES MAINTENANCE AND OPERATIONS To safeguard items from loss, the LEA keeps adequate maintenance records and reports, including a complete inventory of supplies, materials, tools and equipment. All employees who are required to perform custodial, maintenance or grounds work on LEA sites are provided with adequate supplies, equipment and training to perform maintenance tasks in a timely and professional manner.	2	2	2
6.5	PROFESSIONAL STANDARD – FACILITIES MAINTENANCE AND OPERATIONS Procedures are in place for evaluating the quality of the work performed by maintenance and operations staff, and evaluations are completed regularly.	2	2	3
6.6	PROFESSIONAL STANDARD – FACILITIES MAINTENANCE AND OPERATIONS The LEA has identified major areas of custodial and maintenance responsibility and specific jobs to be performed. Written job descriptions for custodial and maintenance positions delineate the major areas of responsibility for each position.	2	2	4
6.7	PROFESSIONAL STANDARD – FACILITIES MAINTENANCE AND OPERATIONS The LEA has an effective written preventive maintenance plan that is scheduled and followed by the maintenance staff and that includes verification of work completed.	0	0	1

Facilities Management Standards	July 2013 Rating	July 2014 Rating	July 2015 Rating
6.8	PROFESSIONAL STANDARD – FACILITIES MAINTENANCE AND OPERATIONS The LEA has planned and implemented a maintenance program that includes an inventory of all facilities and equipment that will require maintenance and replacement. Data should include estimated life expectancies, replacement timelines and the financial resources needed to maintain the facilities.	0	0	0
6.9	PROFESSIONAL STANDARD – FACILITIES MAINTENANCE AND OPERATIONS The LEA has a documented process for prioritizing and assigning routine repair work orders. The LEA has a work-order system that tracks all maintenance requests, the employee assigned, dates of completion, labor hours and the cost of materials.	2	2	4
7.2	LEGAL STANDARD – INSTRUCTIONAL PROGRAM ISSUES The LEA has developed and maintains a plan to ensure the equality and equity of all of its school site facilities. (EC 35293)	3	3	3
7.4	PROFESSIONAL STANDARD – INSTRUCTIONAL PROGRAM ISSUES. The LEA's grounds are appropriately landscaped and maintained to enhance an educational environment.	3	3	5
8.2	PROFESSIONAL STANDARD – COMMUNITY USE OF FACILITIES The LEA has a plan to promote community involvement in schools.	7	8	8
9.1	PROFESSIONAL STANDARD – COMMUNICATION The LEA fully apprises students, staff and community of the condition of its facilities and its plans to remedy any substandard conditions. The LEA provides access to its facilities staff, standards and plans.	6	6	7
10.1	LEGAL STANDARD – CHARTER SCHOOLS The LEA meets the audit and reporting requirements of Proposition 39 as it relates to charter schools. (EC 47614; CCR Title 5, Sections 11969.1-11969.10)	2	8	8
13.2	PROFESSIONAL STANDARD – MAINTENANCE AND OPERATIONS FISCAL CONTROLS The Maintenance and Operations departments follow standard LEA purchasing protocols. Open purchase orders may be used if controlled by limiting the employees authorized to make the purchase and the amount.	3	3	3

Facilities Management Standards	July 2013 Rating	July 2014 Rating	July 2015 Rating
Collective Average Rating	2.24	2.59	3.81

Sources and Documentation

Board policies, administrative regulations, and board bylaws

Board agendas, packets and minutes

District-provided documents

Asbestos awareness training, July 20, 2014

Agreement for professional services between IUSD and Westberg + White Architects, Inc., March 22, 2006

Certified playground safety audits, October 2011

CPTED campus security assessment reports, October 21, 28, November 4, 12, 19, December 9, 16, 2014 and January 6, 13, 27, 2015

Citizens oversight committee invitation (public notice) and application, undated

Comprehensive school site plan, October 2012

Consultant services agreement between IUSD and Flewelling & Moody, Inc., November 12, 2014

Defensive Driving training, March 6, 2015

Draft district emergency action plan, October 2014

E-mail from Southern California Edison regarding school energy efficiency program, December 15, 2014

Facilities implementation master plan (draft), July 20, 2012

Facilities inspections tool (FIT) Forms

Facilities master plan, Caldwell Flores Winters, Inc., August 2014

IIPP /GHS training (including sign-in sheets)

IUSD facilities deferred maintenance plan for summer of 2015-16, undated

IUSD injury and illness prevention plan, July 9, 2014

IUSD Maintenance, Operations, and Transportation Department job descriptions

IUSD request for facilities use forms

IUSD routine maintenance budget 2014-15, April 11, 2015

IUSD work orders

Key authorization form

La Tijera School construction specification 08710-20 - door hardware locks

Letter from Keenan and Associates documenting IIPP, GHS, and BBP training, June 19, 2014

Material safety data sheet binders

Memo from the Human Resources Department indicating training schedules for all classified employees on November 24 and 25, 2014.

Monthly fire drill schedules

Professional consulting services agreement between IUSD and Davis Demographics & Planning, Inc., March 18, 2015

Request for qualifications for architectural services related to Measure GG modernization and new construction projects, April 22, 2015

School accountability report cards (SARC)

School site key issuance logs

School site maps

School site safety plans

School Site 3-A Architectural Diagrams

Soundproofing work plan to Los Angeles World Airport (LAWA), April 15, 2015

Request for qualifications to provide program management services for Measure GG program, undated

IUSD custodial assignments by site, 2013-14 school year, June 9, 2015

Other Sources

Review of the district's website

Sites visited, including classrooms, offices and cafeterias

District office

District facilities records retention room

Inglewood High School

Morningside High School

Crozier Middle School

Monroe Middle School

Woodworth Elementary School

Bennett-Kew Elementary School

Centinela Elementary School

Parent Elementary School

Warren Lane Elementary School

Highland Elementary School

Interviews with district staff, advisory board members, parent groups, LACOE administrators, California Bureau of State Audits, community groups and outside entities as appropriate.