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

Coalinga-Huron Joint Unified School District

Organizational and Staffing Review

August 24, 2018

Michael H. Fine
Chief Executive Officer



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Lori Villanueva, Superintendent
Coalinga-Huron Joint Unified School District
657 Sunset Street
Coalinga, CA 93210

Dear Superintendent Villanueva:

In October 2017, the Coalinga-Huron Joint Unified School District and the Fiscal Crisis and Management Assistance Team (FCMAT) entered into an agreement for management assistance. The agreement was amended in April 2018. Specifically, the amended agreement states that FCMAT will perform the following:

1. Conduct an organizational and staffing review of the following departments and provide comparative staffing data for up to five unified school districts of similar size and make recommendations for staffing improvements or reductions, if any:

   a. Business Department

   b. Human Resources

   c. Educational Services

2. Evaluate the current work flow and distribution of functions within each department above, and make recommendations for improved efficiency, if any.

3. Review operational processes and procedures for the departments listed above and make recommendations for improved efficiency, if any.

This final report contains the study team's findings and recommendations in the above areas of review. FCMAT appreciates the opportunity to serve the Coalinga-Huron Joint Unified School District, and extends thanks to all the staff for their assistance during fieldwork.

Sincerely,

Michael H. Fine
Chief Executive Officer

FCMAT
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About FCMAT

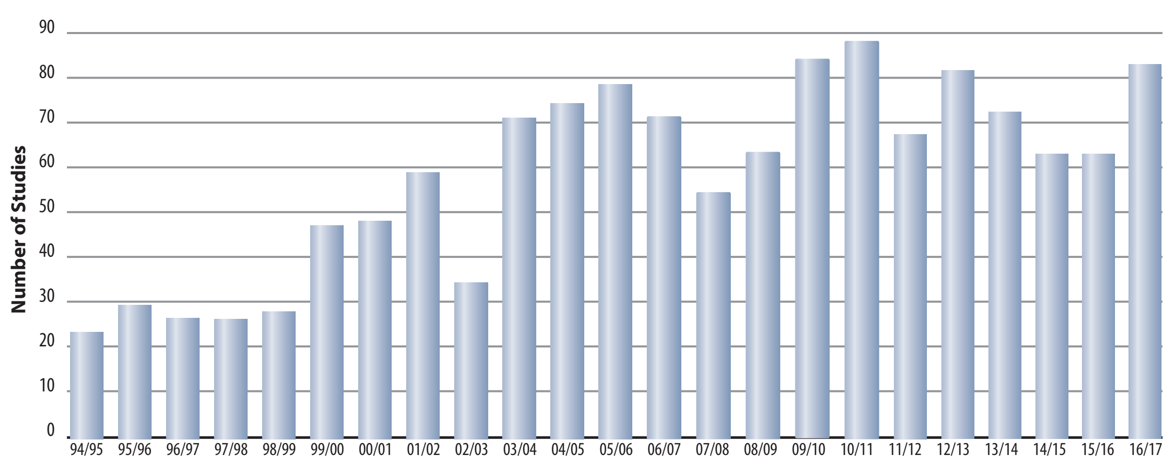
FCMAT's primary mission is to assist California's local K-14 educational agencies to identify, prevent, and resolve financial, human resources and data management challenges. FCMAT provides fiscal and data management assistance, professional development training, product development and other related school business and data services. FCMAT's fiscal and management assistance services are used not just to help avert fiscal crisis, but to promote sound financial practices, support the training and development of chief business officials and help to create efficient organizational operations. FCMAT's data management services are used to help local educational agencies (LEAs) meet state reporting responsibilities, improve data quality, and inform instructional program decisions.

FCMAT may be requested to provide fiscal crisis or management assistance by a school district, charter school, community college, county office of education, the state Superintendent of Public Instruction, or the Legislature.

When a request or assignment is received, FCMAT assembles a study team that works closely with the LEA to define the scope of work, conduct on-site fieldwork and provide a written report with findings and recommendations to help resolve issues, overcome challenges and plan for the future.

FCMAT has continued to make adjustments in the types of support provided based on the changing dynamics of K-14 LEAs and the implementation of major educational reforms.

Studies by Fiscal Year



FCMAT also develops and provides numerous publications, software tools, workshops and professional development opportunities to help LEAs operate more effectively and fulfill their fiscal oversight and data management responsibilities. The California School Information Services (CSIS) division of FCMAT assists the California Department of Education with the implementation of the California Longitudinal Pupil Achievement Data System (CALPADS). CSIS also hosts and maintains the Ed-Data website (www.ed-data.org) and provides technical expertise to the Ed-Data partnership: the California Department of Education, EdSource and FCMAT.

FCMAT was created by Assembly Bill (AB) 1200 in 1992 to assist LEAs to meet and sustain their financial obligations. AB 107 in 1997 charged FCMAT with responsibility for CSIS and its statewide data management work. AB 1115 in 1999 codified CSIS' mission.

AB 1200 is also a statewide plan for county offices of education and school districts to work together locally to improve fiscal procedures and accountability standards. AB 2756 (2004) provides specific responsibilities to FCMAT with regard to districts that have received emergency state loans.

In January 2006, Senate Bill 430 (charter schools) and AB 1366 (community colleges) became law and expanded FCMAT's services to those types of LEAs.

Since 1992, FCMAT has been engaged to perform more than 1,000 reviews for LEAs, including school districts, county offices of education, charter schools and community colleges. The Kern County Superintendent of Schools is the administrative agent for FCMAT. The team is led by Michael H. Fine, Chief Executive Officer, with funding derived through appropriations in the state budget and a modest fee schedule for charges to requesting agencies.

Introduction

Background

The Coalinga-Huron Joint Unified School District is located in Fresno County, with student attendance boundaries that also encompass portions of San Benito and Monterey counties. The district has a five-member governing board and serves approximately 4,450 students at five elementary, two middle, one comprehensive high, two continuation high, and one community day schools. School sites are geographically separated by approximately 20 miles, with an elementary, middle school and continuation high school located in Huron and the remaining schools in Coalinga. The district's Business Services, Human Resources and Educational Services departments are housed in three separate locations in Coalinga.

According to data from the California Department of Education (CDE), student enrollment slightly increased each school year from 2011-12 through 2016-17 and was static in 2017-18. The district's unduplicated pupil percentage, which includes those students who qualify for free and reduced-price meals, English learners and foster youth, is 83.48%. The community has supported the district by passing two general obligation bond measures over the past several years.

In October 2017, the Coalinga-Huron Joint Unified School District and the Fiscal Crisis and Management Assistance Team (FCMAT) entered into an agreement for management assistance. The agreement was amended in April 2018 and includes the review of the district's Business Services, Human Resources and Educational Services departments.

At the time of FCMAT's fieldwork, the district was transitioning the staffing, roles and responsibilities of the Educational Services Department. Therefore, the district requested and FCMAT agreed that the department would not be included in the organizational structure and staffing section of this report.

Study and Report Guidelines

FCMAT visited the district on April 16-18, 2018 to conduct interviews, collect data, and begin reviewing documents. Following fieldwork, FCMAT continued to review and analyze documents. This report is the result of those activities and is divided into the following sections:

- Executive Summary
- Organizational Structure and Staffing
- Internal Control
- Business Services
- Human Resources
- Educational Services
- Appendix

FCMAT's reports focus on systems and processes that may need improvement. Those that may be functioning well are generally not commented on in FCMAT's reports. In writing its reports, FCMAT uses the Associated Press Stylebook, a comprehensive guide to usage and accepted style that emphasizes conciseness and clarity. In addition, this guide emphasizes plain language, discourages the use of jargon and capitalizes relatively few terms.

Study Team

The study team was composed of the following members:

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*As a member of this study team, this consultant was not representing her employer but was working solely as an independent contractor for FCMAT. Each team member reviewed the draft report to confirm accuracy and achieve consensus on the final recommendations.

Executive Summary

The district should be staffed according to the basic theories of organizational structure and the standards used in other school agencies of similar size and type. A review of comparison districts and interviews with staff indicate that the Business Services Department is understaffed. The district should consider increasing the business office staff 1.0 full-time equivalent (FTE) by either filling the vacant director of fiscal services position or by creating and filling a supervisor or other senior-type position assigned to duties that include budget functions and accounting oversight. The review also indicates that the Human Resources Department is slightly overstaffed. The district should consider reducing the staff and/or centralizing and reassigning duties to the Human Resources Department.

In July 2017, the district transitioned from Digital Schools to the Everest financial software system, and interviews indicated that the new system requires more staff time to process transactions including those for budget, position control and payroll. Therefore, when determining staffing needs, the district should consider the time necessary for processing transactions in the software system.

Several tasks performed by business office staff may be more appropriately accomplished by others; some positions provide services that are provided by a different position in many district offices. At the time of FCMAT's fieldwork, the assistant superintendent of business services had been with the district approximately four months and was in the process of reassigning some duties. In addition, it would be appropriate to reassign duties such as workers' compensation claims, staff pictures and identification badges, employee annual contracts, employee absence tracking, and unemployment claims from Business Services to the Human Resources Department. Receipt of random drug testing results also should be reassigned from the Transportation Department to Human Resources.

To better understand the amount of time required for the tasks assigned to each position and to ensure that tasks are equitably distributed, the district should assign each district office support staff member to complete a one-month time analysis of daily job duties. Once these desk audits are complete and are analyzed by management, staff should be provided with a clear designation of duties and responsibilities. Training should be provided as needed for duties that are transferred from one employee to another.

An organizational chart should show the structure and the relationship of all positions to one another and is necessary to identify the chain of command and the functional areas of each staff member. The district should update its organizational chart and ensure that it includes all positions, clear and accurate lines of authority, vacant positions in the correct hierarchical placement, and the approval date. Job descriptions for district office staff should be reviewed and updated to ensure they are current and include minimum weightlifting and repetitive duty requirements, a separate section for nonessential functions, and the date the job description was approved and/or revised by the governing board.

Training for administrators, managers, and site and department support staff is important so that expectations are known and are consistently followed. The district should establish an annual mandatory workshop for school site and department personnel that includes applicable human resources and business services processes, procedures and timelines and should hold administrators, managers and staff accountable for following them. Meetings should also be scheduled throughout the year to address and resolve issues as they arise and help facilitate more effective communication between the district office, school sites and other departments.

Internal control systems are the foundation of sound financial management and allow districts to fulfill their educational mission while helping ensure efficient operations, reliable financial information and legal compliance. Internal controls also help protect the district from material weaknesses, serious errors and fraud. To help provide for proper internal controls and ensure efficient operations, the district should implement several changes to its purchasing, accounts payable, accounts receivable, payroll, position control and human resources processes as indicated throughout this report. The district should also ensure that district office support staff have received and continue to receive training for their assigned areas of responsibility, that cross-training occurs for all key job functions, that desk manuals that include step-by-step procedures for each job duty are developed, and that board policies and administrative regulations are updated as needed and kept current.

Although site and department staff enter employee absence information in the Fresno County Office of Education staff attendance system, District Management System (DMS), the data is not connected to the county payroll system. Therefore, an assigned timekeeper for each site and department must also enter absence information in the Everest Portal to begin the timekeeping process. The payroll technician retrieves the information from the Everest Portal and then re-enters data in the Everest financial software for payroll processing. This process is inefficient, and the district should work with the county office to determine if a process can be implemented to eliminate duplicate entry of employee absence and payroll data in these systems.

Human resources staff enter employee demographic information in the Everest position control system. However, position control does not automatically populate labor distribution/payroll screens; therefore, the payroll technician must also input employee data, other than the name and position number, in the system. This process is inefficient, and the district should work with the county office to determine if a process can be implemented to eliminate duplicate entry of employee data between position control and payroll.

Many staff members interviewed by FCMAT cited concerns with the Human Resources Department's lack of timeliness, accuracy, consistency, and customer service. All of these elements are important for a successful district office. Human resources processes and procedures should be reviewed with key constituents, including site administrators, classified and certificated representatives, and district personnel, then revised as needed to ensure they fulfill the district's needs. Applicable staff should receive training, and department management should monitor processes and procedures to ensure consistent implementation.

A primary responsibility of the Educational Services Department is to select a viable strategy that will guide the work of improving student learning and well-being. The department should have a statement or set of statements that declare a strategy to deliver the district's promise to provide high-quality instructional programs. The district should convene a diverse group of educators and stakeholders to establish a strategy that will guide Educational Services, inform the organizational structure, and support selection of the appropriate teaching and learning practices. The department's work should then be prioritized to actualize the strategy.

At the time of FCMAT's fieldwork, the superintendent was aware that the structure of the Educational Services Department needed to be addressed and was in the process of transitioning the staffing, roles and responsibilities of the department. Actions to align the organizational structure with the Educational Services strategy should continue in order to support the teaching and learning core and to improve student outcomes.

The design of the district's teaching and learning core should help students master the grade level content standards. Results from the spring 2017 Smarter Balanced Assessment show that 25.99% of the district's students were exceeding or meeting standards in English language arts, and 13.90% were exceeding or meeting standards in mathematics. This indicates that district administrators should continue their examination of the instructional program, and more work is necessary to improve the amount of learning that occurs as a result of daily core instruction. The district should determine specific actions to improve core instruction and monitor the effectiveness of these actions; the effectiveness of intervention programs should also be evaluated and monitored.

Data that originates from various sources (e.g., a needs assessment of classified and certificated staff at school sites, items noted when Educational Services personnel and contracted service providers are working with school-based staff, findings from classroom visits, input from policy-making bodies such as school site councils and English learner advisory committees, recommendations from the California frameworks, research, and professional learning needs identified in staff evaluations) should be aggregated regularly and serve as the basis for determining professional development offerings. Professional development offerings should be organized and structured so that educators experience the impact of their teaching practices.

School districts are required to perform numerous mandated actions. The district should compose a comprehensive list of mandated actions, assign each action to a specific position, maintain a shared calendar of timelines or due dates for the actions, and monitor the mandated actions to ensure they are completed in a timely manner.

Findings and Recommendations

Organizational Structure and Staffing

A school district's organizational structure establishes the framework for leadership and the delegation of specific duties and responsibilities for all staff members. As a district's enrollment increases or declines, the organizational structure should adapt as necessary to the changes. School districts should be staffed according to the basic theories of organizational structure and the standards used in other school agencies of similar size and type. The most common theories of organizational structure are span of control, chain of command, and line and staff authority.

Span of Control

Span of control refers to the number of subordinates who report directly to a supervisor. Although there is no agreed-upon ideal number of subordinates for span of control, the span can be larger at lower levels of an organization than at higher levels because subordinates at lower levels typically perform more routine duties, and therefore can be more efficiently supervised (Principles of School Business Management by R. Craig Wood, David C. Thompson, Lawrence O. Picus and Don I. Tharpe).

Chain of Command

Chain of command refers to the flow of authority in an organization. Chain of command is characterized by two guiding principles: unity of command, meaning that a subordinate is accountable to only one supervisor, thus eliminating the potential for an employee to receive conflicting direction and instruction from a variety of supervisors; and the scalar principle, meaning that subordinates at every level in the organization follow the chain of command and only communicate through their immediate supervisor. The result is a hierarchical division of labor in the organization.

Line and Staff Authority

Line authority is the relationship between supervisors and subordinates and refers to the direct line in the chain of command. For example, in Coalinga-Huron the superintendent has direct line authority over the assistant superintendent of business services, and the assistant superintendent has direct line authority over the confidential senior secretary. Conversely, staff authority is advisory in nature. Staff personnel do not have the authority to make and implement decisions; rather, they act in support roles to line personnel. The organizational structure of local educational agencies has both line and staff authority.

The purpose of any organizational structure is to help district management make key decisions to facilitate student learning while balancing financial resources. The organizational design should outline the management process and its specific links to the formal system of communication, authority and responsibility necessary to achieve the district's goals and objectives. Authority in a public school district originates with the elected governing board, which hires a superintendent to oversee the district. Through the superintendent, authority and responsibility are delegated to the district's administration and staff.

Management positions are typically responsible for supervising employees and overseeing work of the department for which they are responsible. They must ensure that staff members understand all district policies and procedures and perform their duties in a timely and accurate manner. Managers must also serve as a liaison between their department and others to identify and resolve problems and design and modify processes and procedures as necessary. Typically, management positions should not be responsible for the department's routine daily functions; these should be assigned to department support staff.

The district provided several organizational charts to FCMAT before and during fieldwork. However, none of the documents were dated, and the information differed on each document. The most recent document provided on April 16, 2018 did not include all positions, listed vacant positions at the bottom of the chart rather than in the correct hierarchical placement, and was unclear regarding some of the positions that report to the assistant superintendent of business services. An organizational chart is important because it shows the structure and the relationship of all positions to one another. This document is also necessary to identify the chain of command and the functional areas for which each staff member is responsible.

The assistant superintendent of business services, who has served in this position since January 2018, oversees the district's Business Services Department. The director of fiscal services position, which reports to the assistant superintendent, had been vacant for several months at the time of FCMAT's fieldwork. The Business Services Department includes the following full-time support staff positions:

Confidential Senior Secretary

This position reports to the assistant superintendent. The secretary's job duties include administrative support to the assistant superintendent, workers' compensation claims, property and liability claims, journal entries, budget transfers, interdistrict transfers, Form 700 filings, bank statement reconciliations, developer fee collection, facility use requests, student transcript requests, and staff pictures and identification badges.

The job description for this position was revised on September 4, 1985 and includes some duties that are no longer assigned to this position such as district inventory and classified employment functions.

Accounting Assistant

Because the director of fiscal services position is vacant, the accounting assistant reports to the assistant superintendent. The job duties include receptionist functions for the central office, mail receipt and distribution, and some accounts payable tasks.

Accounting Specialist

Because the director of fiscal services position is vacant, the accounting specialist reports to the assistant superintendent. The accounting specialist's job duties include accounts payable functions and journal entries.

Buyer

Because the director of fiscal services position is vacant, the buyer reports to the assistant superintendent. The buyer's job duties include purchasing functions, journal entries, budget transfers, accounts receivable, associated student body account functions, and fixed asset accounting.

Payroll Technician

The job description for this position indicates that the employee reports to the assistant superintendent. The payroll technician's job duties include payroll functions for all employees, employee annual contracts, journal entries, employee absence tracking, and unemployment claims.

The director of human resources, who has served in this position for approximately seven years, oversees the district's Human Resources Department. The department includes the following full-time support staff positions that report to the director:

Benefits Technician

The benefits technician's duties include employee and retiree health and welfare benefits, open enrollment functions, payroll deductions for 403(b) plans, disability insurance and union dues, and long-term leave tasks.

Human Resource Specialist

The human resource specialist's duties include responsibilities related to certificated employees such as recruitment, new hire orientation, credentials monitoring, professional growth unit tracking, and position control functions. The job description provided to FCMAT does not include a board approval date.

Office Assistant II/Subcaller

The office assistant II's duties include recruitment and required paperwork for substitute employees, ensuring that the automated substitute calling system obtains substitutes for absent certificated employees, and receptionist functions for the human resources office.

Personnel Technician

The personnel technician's duties include responsibilities related to classified employees such as employee recruitment and testing, new hire orientation, and position control functions.

Interviews with staff found that several tasks may be more appropriately accomplished by others, and some positions provide services that are provided by a different position in many district offices. At the time of FCMAT's fieldwork, the business office was reassigning some duties. For example: Form 700 filings and interdistrict transfers were being reassigned to the Superintendent's Office, and student transcript requests were being reassigned to the Educational Services Department. Based on the FCMAT study team's experience, these are appropriate reassignments. The district was also planning to reassign the bank statement reconciliation duties from the confidential senior secretary to the buyer. However, this reassignment does not provide for proper internal control because the buyer also is responsible for accounts receivable duties.

As discussed elsewhere in this report, it would be appropriate to reassign the duties for workers' compensation claims, staff pictures and identification badges, employee annual contracts, and employee absence tracking from Business Services to the Human Resources Department. Due to the nature of the employee information required, consideration should also be given to reassigning the duties for processing unemployment claims to the Human Resources Department.

To get a better understanding of the amount of time required for the tasks assigned to each position, the district should consider assigning the staff members in each department to complete a one-month time analysis of daily job duties. This often is referred to as a desk audit and can be completed in a few minutes at the end of each day during which staff members write down the tasks worked on that day and the time spent on each major responsibility. This provides a method for analyzing workloads, efficiency of tasks, and prioritization as necessary. Once desk audits are complete and analyzed, staff should be provided with a clear designation of duties and responsibilities.

Some reasons for reassigning duties may be that they do not match the responsibilities of the position, the division of labor is disproportionate, or stronger internal controls are needed. Redistributing duties among staff will assist in the sharing of workloads and allow for cross-training to provide better customer service. Once job duties are determined, the district should update the job descriptions if necessary.

Several of the job descriptions provided to FCMAT include "other duties" or "related duties" as an essential job function, and some do not include minimum weightlifting and repetitive duty requirements. Best practice for job descriptions is to create a separate section for nonessential functions such as other duties or related duties. Essential functions should be specific and measurable so employees' work may be evaluated using objective criteria. Phrases such as other duties or related duties may be appropriate but should not be listed as essential functions of the job because, until they are assigned, the tasks are unknown, and therefore, not measurable. As written, the district could not use some of the job descriptions as evidence of essential duties in accommodation cases, nor should it use them when making employment decisions regarding an applicant's ability to perform essential duties. Reviewing and revising job descriptions to ensure that duties are correctly identified as essential will help protect the district from disability discrimination claims by applicants and/or employees who may be eligible for reasonable accommodations under the Americans with Disabilities Act (ADA).

Regular staff meetings within each department and interdepartmental meetings with applicable staff in the Human Resources and Business Services departments can help address and resolve issues as they arise. If well-facilitated, such meetings can help to improve both verbal and written communication between personnel, provide a consistent avenue of reliable information, promote openness regarding decisions, and improve communication and relationships throughout the district. The meeting agenda should include input from staff and should be developed to ensure that everyone's concerns are addressed. Following are some of the topics that could be discussed:

- Position control updates.
- Changes to policies and procedures that will affect the departments.
- Changes to the collective bargaining agreements.
- Payroll deadlines.

In addition to internal district office meetings, training for administrators and site support staff are important so that expectations are known and consistently followed. The district should establish an annual mandatory workshop for school site and department personnel that includes applicable human resources and business services processes, procedures and timelines, and hold administrators, managers and staff accountable for following them. Meetings should also be scheduled to address and resolve issues as they arise to help facilitate more effective communication between the district office, school sites and other departments.

Staffing Comparison

Data for a comparison of the Business Services and Human Resources departments' staffing was obtained from four California unified school districts with student enrollments similar to that of Coalinga-Huron. The comparison districts surveyed were Banning, Center, North Monterey County, and Soledad unified school districts.

Although comparative information is useful, it should not be considered the only measure of appropriate staffing levels. School districts are complex and vary widely in demographics and resources. Careful evaluation is recommended because generalizations can be misleading if unique circumstances are not considered. FCMAT considered district type, student enrollment, and general fund revenues per student in choosing the comparison districts. Data for the following comparison was taken from CDE's DataQuest and Education Data Partnership (Ed-Data) websites, and department staffing information was obtained directly from the comparison districts. (Please see next page.)

COMPARISON OF BUSINESS SERVICES AND HUMAN RESOURCES STAFFING IN SELECTED CALIFORNIA UNIFIED SCHOOL DISTRICTS

District	Coalinga-Huron	Banning	Center	North Monterey County	Soledad
Enrollment*	4,450	4,526	4,332	4,616	4,882
Total Employees**	426	444	461	449	468
Unduplicated Pupil Percentage***	82.2	87.2	64.5	83.8	89.1
General Fund Revenues Per Student***	$13,031	$12,925	$11,356	$12,632	$12,811
Chief Business Official (CBO)	Asst Superintendent of Business Services	Director of Fiscal Services	Director of Fiscal Services	Asst Superintendent, Business Services	Chief Business Official
Business Office Support Staff	Confidential Senior Secretary Accounting Specialist (Accounts Payable) Buyer Payroll Technician Accounting Assistant	Executive Secretary Supervisor of Fiscal Services Account Technician (4.5)	Central Office Clerk/Receptionist Lead Account Technician Account Technician (2.0) Payroll Technician (2.0)	Confidential Administrative Assistant Director of Fiscal Services Accountant (2.0) Accounting Technician (Accounts Payable) Payroll/Benefits Clerk (2.0)	Business Department Secretary Director of Fiscal Services Accountant Accounts Payable Clerk (2.0) Payroll Technician (2.0)
Total Business Office Staff	**6.0 FTE**	**7.5 FTE**	**7.0 FTE**	**8.0 FTE**	**8.0 FTE**
Human Resources Administrator	Director of Human Resources	Coordinator of Human Resources	Director of Personnel/Student Services (0.4)	Asst Superintendent, Human Resources	Executive Director of Human Resources
Human Resources Support Staff	Benefits Technician Human Resource Specialist (Certificated) Personnel Technician (Classified) Office Assistant II/Subcaller	Executive Secretary Staff Secretary Account Technician (0.5)	Executive Asst Personnel/Student Svcs (0.5) Certificated Personnel Technician Classified Personnel Technician Clerk/Receptionist (.75)	Confidential Administrative Assistant Human Resources Specialist (2.0) Sub-Caller/Personnel Secretary	Director of Personnel Personnel Coordinator Human Resources Specialist Health and Welfare Specialist
Total Human Resources Staff	**5.0 FTE**	**3.5 FTE**	**3.65 FTE**	**5.0 FTE**	**5.0 FTE**
District Receptionist	Accounting Assistant (above - Business) Office Assistant II (above - HR Office)	Office Clerk (Superintendent's Office)	Central Office Clerk (above - Business Office) Clerk/Receptionist (above - HR Office)	None (first walk-in contact is HR Office, first phone contact is Business Office)	District Receptionist (Educational Services Office)
Reprographics	Printing Services Technician	Use vendor as needed	Contract with vendor who has two employees located at the district office	Use vendor as needed	Use county office as needed

Banning - superintendent oversees HR, Maintenance/Operations/Transportation, Food Service and Technology departments, and director of fiscal services directs these departments as needed; business office duties include student attendance reporting and employee benefits; HR duties include risk management/workers' compensation; open enrollment is a collaborative effort between fiscal services and HR.
Center - assistant superintendent of MOFT & T oversees Maintenance/Operations/Facilities, Transportation, Technology and Food Service departments; business office duties include student attendance reporting, employee absence tracking, open enrollment and all other duties related to health benefits; director of HR/student services spends approximately 40% and executive assistant spends approximately 50% of their time on HR duties, HR clerk/receptionist is a six-hour per day 10-month position; HR duties include workers' compensation; the business office and HR office are located in separate buildings.
North Monterey County - business office duties include student attendance reporting and employee benefit accounting duties; HR duties include workers' compensation, employee absence tracking, open enrollment and signing up new staff for health benefits.
Soledad - technology department duties include student attendance reporting; HR duties include workers' compensation, employee absence tracking, open enrollment and all duties related to health benefits.

*Source: CDE DataQuest 2017-18
**Source: CDE DataQuest 2016-17 (includes all certificated and FTE classified staff)
***Source: Ed-Data 2016-17

The data above indicates that the four comparison districts have an average of 7.6 FTE in the business office. The Coalinga-Huron business office has 6.0 FTE, and based on the comparison districts, it is understaffed by approximately 1.6 FTE. The data further indicates that the four comparison districts have an average of 4.3 FTE in the human resources office. The Coalinga-Huron human resources office has 5.0 FTE, and based on the comparison districts, it is over-staffed by approximately 0.7 FTE.

The district should consider increasing the business office staff 1.0 FTE by filling the vacant director of fiscal services position or by creating and filling a supervisor or other senior-type position assigned to duties that include budget functions and accounting oversight. The district should also consider reducing the human resources office staff and/or centralizing and reassigning duties to the office as indicated throughout this report.

The data also shows that the four comparison districts use a vendor or the county office for reprographics services rather than hiring an employee to complete these duties.

The district transitioned from Digital Schools to the Everest financial software system in July 2017. Interviews indicated that the new software system requires more staff time to process transactions including those for budget, position control, and payroll. This merits further analysis and inclusion in the district's decision when determining staffing needs.

Recommendations

The district should:

1. Update the organizational chart as necessary, and ensure that the chart includes all positions, accurate lines of authority, vacant positions in the correct hierarchical placement, and the approval date.
2. Not reassign the bank statement reconciliation duties to the buyer, given the buyer's responsibility for accounts receivable functions.
3. Reassign the duties for workers' compensation claims, staff pictures and identification badges, employee annual contracts, unemployment claims, and employee absence tracking from the Business Services to the Human Resources Department.
4. Assign district office support staff to perform a one-month desk audit.
5. Review and update job descriptions to ensure they are current and include minimum weightlifting and repetitive duty requirements, a separate section for nonessential functions, and the date the job description was approved and/or revised by the governing board.
6. Provide training as needed for duties that are transferred from one employee to another.
7. Update the district office contact list as needed to reflect changes made to job duties and provide it to school sites and departments.
8. Conduct regular district office departmental and interdepartmental staff meetings.

9. Conduct mandatory annual training, and meetings as necessary throughout the year, with school site administrators, department managers and applicable office personnel regarding district processes, procedures and timelines.

10. Consider increasing business office staffing by 1.0 FTE.

11. Consider reducing human resources office staffing and/or centralizing and reassigning duties to the office.

12. When determining staffing needs, consider the time necessary for processing transactions in the financial software system.

13. Analyze the cost and efficiency of using a vendor or the county office for reprographics services.

Internal Control

Internal control systems are the foundation of sound financial management and allow districts to fulfill their educational mission while helping to ensure efficient operations, reliable financial information and legal compliance. Internal controls also help protect the district from material weaknesses, serious errors and fraud. All educational agencies should establish internal control procedures to do the following:

- Prevent management from overriding internal controls.
- Ensure ongoing state and federal compliance.
- Assure management that the internal control system is sound.
- Help identify and correct inefficient processes.
- Ensure that employees are aware of the internal control expectations.

To help build an effective internal control structure, districts should apply basic concepts and procedures to their transactions and reporting processes including, but not limited to, the following:

- <u>System of checks and balances</u>

  Formal procedures should be implemented to initiate, approve, execute, record and reconcile transactions. The procedures should identify the employee responsible for each step and the time period for completion. Key areas of checks and balances include areas such as payroll, purchasing, accounts payable and cash receipts.

- <u>Segregation of duties</u>

  Adequate internal accounting procedures should be implemented, and necessary changes should be made to separate job duties to protect the district's assets. No single employee should handle a transaction from initiation to reconciliation or have custody of an asset (such as cash or inventory) while also maintaining the records of related transactions.

- <u>Staff cross-training</u>

  More than one employee should be able to perform each job. All staff members should be required to use accrued vacation time, and another staff member should be able to perform those duties. Inadequate cross-training is often a problem even in the largest central offices.

- <u>Use of prenumbered documents</u>

  Checks, sales and cash receipts, purchase orders, receiving reports and tickets should be preprinted by an outside printer. Physical controls should be maintained over the check stock, cash receipt books and tickets. It is not sufficient simply to use prenumbered documents. A log of the documents and numbers should be maintained and reconciliation performed periodically.

- <u>Asset security</u>

  Cash should be deposited daily, computer equipment should be secured, and access to supplies/stores, food stock, tools and gasoline should be restricted to designated employees.

- Timely reconciliations

  An employee who was not involved in the original transaction and recording process should reconcile bank statements and account balances monthly. For example, the employee who reconciles the revolving checking account should not maintain the check stock.

- Inventory records

  Inventory records should be maintained that identify items and quantities purchased and surplused/sold. Periodic physical inventory should be taken and reconciled with inventory records. Typical inventoried items include computer equipment, warehouse supplies, food service commodities, maintenance and transportation parts, and student store goods.

A system of internal control consists of policies and procedures designed to provide the governing board and management with reasonable assurance that the organization achieves its objectives and goals. Hard controls include segregation of duties, management review and approval, and reconciliations. Soft controls include management tone, performance evaluations, training programs, and maintaining established policies, procedures and standards of conduct. The district lacks some of these elements, as indicated below and elsewhere in this report.

FCMAT has developed an extensive list of management standards for public agencies, including those for pupil achievement, financial management, and personnel management. These standards address general functions such as policies and procedures; curriculum and instructional strategies; assessment and accountability; job descriptions; internal and external communication; internal control; employee recruitment, selection, orientation and training; and accounting, payroll and purchasing. The district would benefit from reviewing all the standards to ensure it meets them and to help develop best practices for its educational, business, and human resources services and operations. FCMAT is in the process of updating the standards, but the most recent list can be accessed at http://fcmat.org/wp-content/uploads/sites/4/2014/02/FCMATStandards2009.pdf.

Desk Manuals, Training and Cross-Training

Clearly defined and communicated policies and procedures for each job duty, also referred to as desk manuals, help ensure proper internal control and provide a better understanding of each position's responsibilities. Written internal processes and procedures provide valuable guidance and organizational continuity in case of employee absences and turnover and improve the district office's functionality. The district does not have desk manuals. Staff members should create written step-by-step procedures for each of their tasks and have another staff member perform the procedure to determine if revisions are needed. These procedures should be updated as necessary and stored on an electronic shared drive for all support personnel to access as needed.

The district would benefit from ensuring that staff members have received and continue to receive training for all their assigned areas of responsibility and that management provides clear direction and necessary oversight. Staff attendance at professional development opportunities and training activities would allow them to gain more in-depth knowledge in their assigned areas. Training is offered by several organizations including the Fresno County Office of Education, California Commission on Teacher Credentialing (CCTC), Association of California School Administrators (ACSA), Cooperative Organization for the Development of Employee Selection Procedures (CODESP), Education Jobs Opportunities Information Network (EDJOIN), California Association of School Business Officials (CASBO), and School Services of California

(SSC). Increasing staff communication and building relationships with other school district professionals through these types of organizations is beneficial to the district.

Although some district office employees have prior experience with other central office job duties, cross-training is needed for key job functions to ensure that coverage is provided when employees are absent and when the workload is heaviest. More than one employee needs to be able to perform each major function in the district office. When staff members use accrued vacation time, another staff member should be able to perform those duties. Little or no cross-training occurs for many of the district's key functions such as purchasing, accounts payable, payroll, and student attendance reporting. These tasks are essential to operations, and the lack of cross-training could place the district at risk in the case of staff absences or turnover. Staff should be required to double-check each other's work in essential areas such as data entry in the position control system and payroll information. This will improve accuracy, communication, teamwork, and customer service.

System Security

To safeguard electronic data and provide for proper internal control, view-only and/or change access to software programs should be restricted to designated employees based on job duties. Staff indicated that the accounting specialist and the buyer have access to change vendor information and process vendor payments; the personnel technician has access to input employee demographic information and process payroll. Allowing any individual access to change all the data necessary to set up and pay a vendor or an employee does not provide proper internal control because a fictitious vendor or employee may be created and paid without the district's knowledge.

Board Policies and Administrative Regulations

Board policies and administrative regulations are based on laws contained in numerous codes including the Education Code, Government Code, and Public Contract Code, as well as federal regulations, case law and individual district practice. They are the basis for the guidelines and directives used by a school district and its personnel to operate. A proper system of internal control includes board policies and administrative regulations that are current, well communicated and monitored for consistent implementation.

The district uses the California School Boards Association (CSBA) Gamut policy service. A review of several business, personnel, and instruction policies and regulations posted on the district's website indicate that many were last revised in February 2011. However, the Gamut website shows that numerous sample policies and regulations have been updated since the district's last revision date. Best practice is to revise policies and administrative regulations quarterly as updates are received from CSBA's policy service.

Recommendations

The district should:

1. Review FCMAT's list of standards for pupil achievement, financial and personnel management functions and ensure they are being met.

2. Assign staff members to complete clearly defined step-by-step procedures for all of their job duties, update them as necessary and store them on an electronic shared drive.

3. Ensure that training has been and continues to be provided as necessary to district office support staff for their assigned areas of responsibility.

4. Cross-train staff in all major functions and ensure that work is double-checked in essential areas.

5. Ensure that the accounting specialist has view-only access to vendor demographic screens and is not assigned to enter this data in the financial software system.

6. Ensure that the buyer has view-only access to vendor payment screens and is not assigned to enter this data in the financial software system.

7. Ensure that the personnel technician has view-only access to payroll screens and is not assigned to enter this data in the financial software system.

8. Review and update its board policies and administrative regulations, develop new ones as needed, and implement a plan to keep them current.

Business Services

Purchasing

Government Code, Education Code, Public Contract Code and the California Code of Regulations provide parameters within which the district must conduct purchasing. District Board Policy 3300, Expenditures and Purchases (February 2011), serves to protect assets while meeting the district's various procurement needs at the lowest cost.

The district developed a Purchasing Handbook that provides guidelines to the procurement process. However, the Purchasing Handbook is outdated, citing board policy, Education Code, California Code of Regulations, bid limit values, forms, and district staff positions that are not current.

Purchase requisitions are processed electronically through the Fresno County Office of Education financial software (Everest), which digitally routes requisitions through approval, budget verification, and printed purchase order. Purchase requisitions are entered in Everest directly by site and department staff. A purchase requisition may require as many as three approvals depending on the funding source. The software automatically assigns a purchase requisition number; a system generated purchase order number is assigned at final approval. The buyer is assigned to set up new vendors and make changes to vendor information in Everest, verify the account code and print the purchase order. To reduce errors and improve efficiency, it is important that regular training be provided to staff responsible for entering purchase requisitions.

If a purchase requisition is for a new vendor, site and department staff are asked to provide vendor contact and IRS tax Form W-9 as well as a written quote for the desired purchase. This information is forwarded to the buyer to create the new vendor in Everest. This practice is inconsistent with the district Purchasing Handbook, which states district employees do not have authority to negotiate prices or commit the district to any purchase. In addition, best practice is for these duties to be centralized; assigning the buyer to be responsible for obtaining price quotes and collecting any necessary documents to create a vendor helps establish proper checks and balances.

Although the Purchasing Handbook indicates the district does not recommend purchasing extended equipment warranties, it will allow the sites and departments to make this purchase. Because the district is ultimately responsible for all transactions, a warranty established by a site and/or department is still the responsibility of the district. Therefore, the district should determine whether to allow or disallow warranties regardless of who originates the transaction.

The purchase order is printed on plain paper and includes the critical elements required to effectively communicate an order to a supplier and initiate a legal agreement. The purchase order notates the district's terms and conditions on the last page above the signature line. Although the purchase order includes the statement "orders not received on date specified may be cancelled by us," a delivery deadline does not appear on the purchase order.

The buyer submits the purchase order to the assistant superintendent of business services for signature. The district requires only one signature on the purchase order, and both the assistant superintendent of business services and superintendent are authorized signers. All signatures are original; signature stamps are not used. After it is signed, the buyer mails or electronically delivers the purchase order to the vendor. Hard copies are placed in the vendor file, provided to accounts payable and the originating site or department. A copy of the purchase order report is submitted to the board and is ratified through the board meeting consent calendar.

The district has established a hard stop in Everest to prevent a purchase from progressing past the requisition stage without sufficient funds. When an account has insufficient funds, the buyer enters a budget transfer in the financial software. The assistant superintendent of business services electronically approves the entry, and the transfer posts automatically. Interviews with staff indicated that the buyer has access to the accounts payable screens. This does not provide for proper internal controls because one employee has access to the financial system screens required to create vendors and the screens required to pay vendors.

The district issues open purchase orders to some vendors for a specified dollar amount but does not always include the name of the authorized signers on the order. The term of an open purchase order is typically for the school year. To provide for proper internal control, every open purchase order should list the names of all staff authorized to make purchases on behalf of the district. It would also be prudent to issue open purchase orders for a shorter term, such as biannually, to allow for frequent review of the employees who are authorized to sign for purchases to ensure they are current. This practice also provides for closer monitoring of site and department budgets to help promptly identify any abnormalities.

Credit Cards

Credit cards are typically used to enable districts to purchase from vendors who may not accept purchase orders or to expedite purchases such as registration fees for a conference. Credit card purchases should be accompanied by a purchase order and should receive prior approval. The district uses CAL-Cards, which are issued in specific individuals' names, a SaveMart credit card and a Smart & Final credit card, issued in the district name. The SaveMart and Smart & Final credit cards are held at the district office front desk and checked out during the workday; they are stored in the business office vault when the district office is closed. The CAL-Cards are kept in the possession of the following individuals:

Buyer	$30,000 Limit
Superintendent	$30,000 Limit
Assistant Superintendent of Business Services	$20,000 Limit
Director of Human Resources	$15,000 Limit
Director of Maintenance & Operations	$20,000 Limit

Although credit cards provide flexibility in making purchases, they have been misused in some local educational agencies. Credit card use must be closely monitored to ensure conformity to policies and procedures, and requiring staff who are provided with district credit cards to read and sign a credit card user agreement can help prevent misuse. Interviews indicated that district credit cards are used primarily for travel and conference expense as well as to purchase meals and food for meetings. Board Policy and Administrative Regulation 3350, Travel Expenses (February 2011 and July 2012, respectively), contain language on the use of district credit cards. Administrative Regulation 3350 specifically states that district "credit cards may only be used for official business purposes when the normal purchase order process is not feasible." Neither board policy nor administrative regulation require the use of a credit card user agreement. An effective credit card user agreement requires the individual to acknowledge receipt of the card and agree to the district's terms for its use and reimbursement procedures. Staff interviews indicated that a purchase order is to be completed before making a credit card purchase.

Bids/Contracts

The California Legislature established the Public Contract Code (PCC) as a guideline and authority to procure products used by publicly funded agencies. The purpose of the code is expressed in PCC Sections 100-102, with the objective of determining competitive bidding requirements to protect the public from misuse of public funds. Additionally, the code provides qualified bidders with a fair opportunity to compete while eliminating favoritism, fraud and corruption. Code Sections 20110-20118.4, 22002, and 22010-22020 provide greater specificity for school district transactions such as establishing bid threshold values and determining what types of purchases require public bidding.

The district's Board Policy and Administrative Regulation 3311, Bids, were last updated in March 2014. However, the Gamut website indicates that its sample policy and regulation were revised in December 2016. Adopting and implementing up-to-date policies, regulations and procedures help ensure that the district is compliant with the PCC, align it with best purchasing practices of California public agencies, and provide for greater efficiencies and economies of scale through the sharing of limited public resources.

Best business practices include setting price quote thresholds for items that are not required to be publicly bid to ensure that the district receives the best price through competitive purchasing. For example, some districts require three or more verbal or written quotes for purchases of $5,000 or more. Although there is no designated standard for minimum thresholds for obtaining price quotes, a district's competitive procurement policy should be based on getting the lowest overall cost using the least amount of staff time. The lowest overall cost, unlike the lowest price, will consider factors such as delivery speed and cost, vendor discounts, service during and after the sale, and other qualitative criteria. The district's Board Policy 3300, Expenditures and Purchases (February 2011), provides some purchase procedures but does not include procedures or thresholds for obtaining quotes. Board Policy 3311, Bids, permits the district to piggyback on contracts from other public agencies to lease or purchase equipment or supplies.

The district's architects create bid packets when appropriate, which are sent to the buyer to advertise. However, interviews with staff indicated that minimal training on procurement practices, rules, and regulations has been provided to the buyer.

Travel Expense

The district has established Board Policy and Administrative Regulation 3350, Travel Expenses, to regulate allowable activities and expenditures for employee travel. Board Policy 3350 states the district will authorize payment for actual and necessary travel expenses within the limits approved by the board. Administration Regulation 3350 describes the types and limits of authorized reimbursements.

Staff desiring to attend a conference or travel on behalf of the district complete the Employee Request to Attend Work Shops/Conferences form. This form indicates some maximum values for allowable expenses; approval of this form is required prior to conference attendance and/or school business travel. This form does not reference board policy or administrative regulations but does state receipts are required for reimbursement. The Employee Request to Attend Work Shops/Conferences form is available on the district website.

Recommendations

The district should:

1. Update the Purchasing Handbook.
2. Provide annual and as-needed training to all staff members who enter purchase requisitions into the Everest financial system.
3. Require the buyer to be responsible for gathering vendor contact and tax information and for creating and maintaining vendor information in Everest.
4. Determine its practice for establishing extended warranty service and ensure it is consistently implemented.
5. Add a delivery deadline to the purchase order, e.g., no later than June 30.
6. Ensure that individual employees do not have access to change both the financial system screens necessary to create and the screens necessary to pay a vendor.
7. Limit open purchase orders to a biannual time and indicate the expiration date on the purchase order.
8. Ensure that every open purchase order includes the names of the employees authorized to make purchases using the order.
9. Develop a comprehensive credit card user agreement for all users to sign before issuing a district credit card.
10. Ensure it enforces its stated requirement that a purchase order is completed and district office approval obtained before a district credit card is used.
11. Closely monitor credit card use to ensure conformity to policies and procedures and to confirm that all charges are for district-approved purposes.
12. Consider implementing a daily and/or single-item purchase limit on each of its credit cards.
13. Develop and implement an administrative regulation and/or written procedures for obtaining informal price quotes for purchases costing more than a specified amount, such as $5,000, and require the buyer to obtain the quotes.
14. Provide training to all staff members who participate in the procurement process to ensure they fully understand public agency procurement requirements and best business practices.
15. Ensure board policies and administrative regulations are current.

Accounts Payable

The accounting specialist is responsible for accounts payable. When items are received, the receiver signs the goldenrod copy of the purchase order and forwards it, along with the packing slip, to the accounting specialist. If a packing slip is not received, the requesting site or department is required to request a copy of proof of delivery and/or receipt from the vendor. The accounting specialist matches the purchase order, receiving document and invoice to begin the payment process.

Reimbursement for travel expenses are submitted to the accounting specialist on the Expense Claim form. This form is available on the district website. Reimbursement is processed if all required receipts are attached and approval signatures affixed. The district does not reimburse personal purchases made outside of the authorized purchasing system. Personal purchases that are approved in advance are processed as a direct pay.

Documents that have been matched and include the required supporting receipts are used to create an accounts payable batch in Everest. The accounting specialist prints the batch summary list, which is reviewed and approved by the assistant superintendent of business services. The accounting specialist mails all backup documentation for payments selected for audit and the signed batch report to the county office for review and processing. Accounts payable batches are processed twice per week.

Per the Fresno County Superintendent of Schools Accounts Payable Audit Manual (4-17-18), the county office conducts a 5% random audit of all accounts payable transactions. This is a post-processing audit confirming numerous elements such as the signatures are board authorized, the payment amount matches the invoice amount, and all required supporting documents are attached. The district is contacted if any condition is not met.

After the county office has completed its oversight procedures, the warrants are printed and mailed to the district. Upon receipt, the accounting specialist applies postage to the warrants, which are then placed in the bin for mailing. The accounting specialist matches copies of the warrants to purchase orders and places the documents in vendor files. A copy of the warrant report is submitted to the board and is ratified through the board meeting consent calendar.

Effective internal control and segregation of duties prevent the same person from initiating, processing and mailing transactions, and from posting the transaction in the accounting records. The district's system allows the accounting specialist to have custody of the warrants once the county office issues them. The district has no control to detect whether the accounting specialist appropriately distributes the warrants.

After expenditures have posted to the general ledger, journal entries are prepared for any changes necessary because of account code errors. The accounting specialist and the confidential senior secretary enter adjustment journals in Everest, which are approved electronically by the assistant superintendent of business services.

The accounting specialist has access to create new vendors and make changes to vendor information in Everest. This does not provide for proper internal control because one employee has access to the financial system screens required to create vendors and the screens required to pay them. This has the potential to allow the same employee to create a vendor, submit an invoice for payment, generate the payment, and remove it from the warrant batch without the district's knowledge.

Recommendations

The district should:

1. Ensure the accounting specialist does not have access to and is not responsible for distributing the vendor warrants when they are returned to the district office.

2. Ensure that the accounting specialist has view-only access to vendor demographic screens and is not assigned to establish new vendors or change vendor information in the financial software system.

Accounts Receivable

The confidential senior secretary is responsible for creating invoices and reconciling the revolving cash and clearing bank accounts. Invoices are typed on district letterhead; however, invoice numbers are not consistently used. The invoice contains payment terms and due date. A review of the district invoice log indicates most transactions are reimbursements due from other agencies for shared services, program participation, or use of facilities.

The buyer and accounting assistant/receptionist are assigned to receive payments, cash and checks, and write receipts. Collections are held in the business office vault until deposited into the local bank. The buyer prepares the bank deposit, which is verified by the assistant superintendent of business services. Bank deposits generally occur once per week. The buyer transports the deposit to the local bank. Transfers from the local bank to the Fresno County Treasurer generally occur once per month. High dollar checks are deposited electronically directly to the Fresno County Treasurer. In addition to the receipt book, manual and electronic receipt logs are maintained. The same payment information is recorded in the original receipt book and the two receipt logs. Staff indicated they are unaware of the reason for the redundancy. There is no written protocol for how cash is counted, how often it is deposited or how it is transported to the bank.

No single employee should handle a transaction from initiation to reconciliation and no single employee should have custody of an asset (such as cash) and maintain the records of related transactions. Best practices for accounts receivable collections include the following:

- Maintain a control list that records all checks and cash when received.
- Endorse all checks “for deposit only” upon receipt. Marking the checks in this way helps prevent unauthorized endorsement of checks before deposit.
- Maintain an inventory of the receipt books, review them periodically to ensure that none are missing, and keep the books in a secure location.
- Use prenumbered receipt books to record payments received, specifically noting the amount paid, source of payment (check or cash), its purpose, and the signature of the person accepting the payment. The original copy of the receipt is provided to the person making the payment, one copy is included in the packet with the cash/check, and the last copy remains in the book as the historical record.
- Ensure that voided pages are not removed from the receipt books.

- Maintain a receipt book log to use when someone needs to remove the receipt book from the administrative office. In that instance, the beginning number of the receipt in the book is recorded when it is checked out, and the ending number when it is returned.
- Use two people to count cash, with each person dating and signing the cash count form. This serves to protect the cash and employees in case there are wrongful accusations if cash is missing.
- Use the control list, receipt book and cash count form as backup to create the deposit slip.

Recommendations

The district should:

1. Establish accounts receivable policies and/or written procedures and provide a system of checks and balances so that no single employee handles a transaction from initiation to reconciliation or has custody of an asset and maintains the records for the related transaction.
2. Ensure that all invoices are numbered and recorded in an invoice log.
3. Implement one standard, prenumbered receipt book and ensure receipt books are kept in a secure location.
4. Implement one standard control list and periodically reconcile the list to the receipt books.
5. Ensure that all checks are endorsed "for deposit only" upon receipt.
6. Ensure that two employees count cash received and sign the cash deposit slip.
7. Assign an employee who is not involved with the accounts receivable process to transport receipts to the local bank.
8. Ensure that funds are deposited at the bank or county treasury in a reasonable period, such as within one week of receipt.
9. Ensure that staff review delinquent invoices each month and follow up as necessary with the delinquent parties.

Payroll

The payroll technician is responsible for payroll processing duties. The district has one monthly payday, the last working day of the month. Regular employee pay is annualized and adjusted as necessary throughout the year. Extra work time and substitutes are paid on the last working day of the month, one month in arrears. Supplemental pay schedules are seldom used. The use of only one payday per month causes an unbalanced workload. Utilizing two paydays, one mid-month and one end-of-month, would distribute the payroll workload more efficiently.

Staff input absences online in the Fresno County Office of Education staff attendance system, District Management System (DMS). This system allows staff to personally submit leave requests, which are electronically routed for supervisor approval. DMS tracks absences and automatically adjusts leave balances based on staff input. This system also contains employee payroll records such as pay history and pay stubs. A link to the system is available on the district website and a training video is available through the county office.

Although staff enters absence information in DMS, this data is not connected to the county payroll system. Therefore, an assigned timekeeper for each site and department must enter absence information in the Everest Portal to begin the timekeeping process. Staff complete a Certified Employee Monthly Absence Certification, a Leave of Absence Request Form, and/or an Employee Hourly/Daily Time Card (listed as Extra Work Time Card on the district website). These documents are given to their supervisor for approval and then forwarded to the site or department timekeeper who enters the information in the Everest Portal. The documents are kept at the site or department. The Everest Portal timekeeping link and payroll forms are available on the district website.

To accommodate the county payroll processing schedule, the district has informally set the third working day of the month as a cutoff for site and department input in the Everest Portal. At the payroll cutoff date, the payroll technician retrieves a payroll time report from the Everest Portal for the pay period and then re-enters data into the Everest financial software for payroll processing. The payroll technician does not verify time or attendance entered in DMS or the Everest Portal against source documents. After data entry is complete, a payroll reconciliation report is downloaded, reviewed and approved by the assistant superintendent of business services and sent electronically to the county office. When the signed report is received, the county office begins processing payroll. A copy of the payroll register is submitted to the board and is ratified through the board meeting consent calendar.

The county office notifies the district when payroll warrants are available. The payroll technician collects the warrants from the county office; the warrants are transported in an unlocked bag. The payroll technician sorts the warrants and delivers them to sites. Occasionally a district courier is available to deliver warrants. Most staff utilize electronic direct deposit, significantly reducing the number of paper warrants. Effective internal control and segregation of duties prevent the same person from initiating, processing, distributing, and posting the transaction in the accounting records. The district's system allows the payroll technician to have custody of the warrants once the county office issues them, and there is no control to detect whether the payroll technician appropriately processed the warrants.

Staff indicated that employees are not required to sign for their payroll warrants and that the method of delivery is left to the individual site or department. Some of the methods include hand delivery of warrants to employees or placing warrants in employee mailboxes. These methods of disbursing payroll do not include adequate internal control procedures such as a documented chain of possession and a mechanism to help ensure that individuals who do not work for the district are not included in the payroll system. Requiring employees to pick up their warrants in person and sign for them would establish this internal control.

Staff indicated there is no internal payroll calendar stating when timecards are due, and deadlines are informally communicated with school sites. To increase efficiency and help reduce the possibility of errors, the district should establish a payroll calendar and implement a cutoff date for processing payroll transactions. The district calendar, which is posted on its website, could be used with the established payroll cutoff dates marked. A best practice is to notify employees when they are hired and when they make payroll changes that transactions occurring after the cutoff date will be processed the following month. Exceptions to the cutoff date can be made for unique situations, such as when employees leave the district, to help prevent overpayment.

FCMAT's review of the district's timecards found that they include a signature line for the employee but do not indicate what the signature attests to. It would benefit the district to modify its timecards to include an attestation statement such as "I certify that the above request for payment is an accurate account of time worked" above the employee's signature. Additionally, the Certified Employee Monthly Absence Certification and the Employee Hourly/Daily Time Card include a field for the employee to write their social security number; best practice is to use employee identification numbers rather than social security numbers to protect employees from identity theft.

The review of some timecards also found that the "assignment" field is not routinely completed. Best practice is to include this information on the timecard so the reason for the extra work is clearly stated, attested to by the employee, and approved by the supervisor.

The payroll technician enters new hire information in Everest for substitute employees, and inputs employee voluntary deductions and withholding assignments for all employees. This system does not provide for effective internal control because it allows the payroll technician to enter employees in Everest, process payroll, and have custody of the warrants once issued by the county office. This has the potential to allow the same employee to create and pay an employee and remove the warrant from the warrant batch without the district's knowledge.

In addition, the personnel technician is cross-trained to cover some payroll processing duties. The personnel technician has access to create new employees and process payroll in Everest. This does not provide for proper internal control because one employee has access to the financial system screens required to create employees and the screens required to pay them.

The payroll technician calculates pay for any prorated salary and/or longevity. The payroll technician is also responsible for preparing annual employment contracts and distributing them to staff. Tasks such as determining salary schedule placement, calculating annual pay, and preparing annual employments contracts are typically performed by human resources staff to ensure separation of duties between the staff that determines employee pay and staff that processes pay.

Recommendations

The district should:

1. Consider using two monthly payroll cycles to balance workload, such as one mid-month and one end-of-month.

2. Work with the county office to determine if a process can be implemented to eliminate duplicate entry of payroll data in the DMS, Everest Portal and Everest financial systems.

3. Require sites to forward completed timecards and absence forms to the district office. Ensure that these source documents are used in the payroll reconciliation process.

4. Assign an employee other than the payroll technician to collect payroll warrants at the county office and distribute them.

5. Require employees to pick up and sign for their pay warrants.
6. Establish and implement a district payroll calendar that indicates a monthly cutoff date for payroll information to be entered in DMS and the Everest Portal.
7. Modify its timecards to include an attestation statement above the employee's signature.
8. Modify the social security field on timecards to be employee identification numbers.
9. Ensure completed timecards contain all required information, including the assignment/reason the employee worked extra time.
10. Assign human resources staff to enter employee demographic information in Everest for all employees, including substitutes.
11. Assign human resources staff to calculate annual employee salary, including prorated salaries for late hires and longevity, and assign the payroll technician to review them.
12. Assign human resources staff to prepare and the payroll technician to review annual employment contracts for all classifications.
13. Assign staff other than the personnel technician to function as backup for payroll duties.
14. Ensure human resources staff has view-only access to pay screens; ensure payroll staff has view-only access to employee demographic screens.
15. Provide training as needed for duties that are transferred from one employee to another.

Position Control

One of the most critical elements in budgeting for expenditures is accurately projecting employee salary and benefit costs. These costs are the largest part of school district budgets and comprise approximately 83% of Coalinga-Huron Unified School District's unrestricted general fund budget. Accurately projecting these costs requires reliable data. Therefore, it is critical to maintain an effective position control system to manage the cost of salaries and benefits and to properly reflect those expenditures in the district's budget.

To be effective, the position control system must be integrated with other financial modules such as budget and payroll. Position control functions also must be separated to ensure proper internal control. The controls must ensure that only board-authorized positions are entered in the system, human resources hires only for authorized positions, and payroll pays employees hired for authorized positions. The proper separation of duties is a key factor in creating strong internal control and a reliable position control system. A fully functioning position control system helps districts maintain accurate budget projections, employee demographic data, and salary and benefit information.

Maintaining accurate data is essential for budget development, collective bargaining, and providing effective services. Additionally, the ability to easily download data from the position control system is important for operational efficiency and accuracy. The Human Resources and Business Services departments are key areas where strong internal control systems must be implemented to initiate and execute approved decisions. The following table provides a suggested distribution of labor between these departments to maintain a high level of internal control:

Task	Responsibility
Approve or authorize position	Governing Board or Designee
Input approved position into position control, with estimated salary/budget Every position is given a unique number	Human Resources Department
Review salary/account codes	Business Department
Enter demographic data, including: Employee name Employee address Social Security number Credential Classification Salary schedule placement Annual review of employee assignments	Human Resources Department
Update employee benefits Update salary schedules	Human Resources or Business Department
Review and update employee work calendars Update employee step and/or column placement	Human Resources Department
Account codes Budget development Budget projections Multiyear projections Salary projections	Business Department

The district uses the Fresno County Office of Education position control system contained in the Everest financial software. Management of this system is shared between the Business Services and Human Resources departments. Human Resources staff is responsible for entering approved positions in the position control system and making changes to existing positions. Human Resources staff also establishes salary placements and work calendars, assigns new hires to the correct position, closes positions that are no longer needed and works with the business office to roll positions from one fiscal year to the next.

When a site or department manager makes a request to hire an employee, he or she enters a work agreement into Everest position control; the system electronically routes the request to Human Resources where it is checked for accuracy and necessary approvals. To fill an existing position, Human Resources staff audits the required information to verify it is correct, including the number of hours, days, and proper job title. The request then routes to the Business Services Department for budget approval. Human Resources staff ensures that necessary approvals have been obtained and notifies the requesting site or department if the position was approved or disapproved. If the request is for a new position, additional approvals including the board and/or superintendent are required. If the position is approved, Human Resources staff recruits for the position and inputs it in the position control system. When the position is filled, Human Resources attaches the new employee to the approved position in position control and inputs the employee's demographic data, salary information, hire date and other personnel-related information.

Labor distribution/payroll screens are not automatically populated from the human resources data; therefore, the payroll technician must also input employee pay data, other than the name and position number, in the Everest financial software. The payroll technician makes any necessary changes to payroll and retirement screens and verifies the annual salary based on the employee's pay range/column and step on the applicable salary schedule. The payroll system then calculates the employee's monthly salary, which is verified by comparing labor distribution reports to pay reports. The payroll technician is responsible for completing any journal entries necessary to correct payroll errors, and the assistant superintendent of business services approves the entries. This process provides for proper internal control by keeping the functions of setting up an employee separate from paying them; however, it is not efficient because it requires duplicate data entry by human resources and payroll staff.

The district transitioned from the Digital Schools position control system to Everest in July 2017. With the implementation of any new system, it is essential that all applicable staff attend training in its use. It must be communicated to all staff that knowledge on the use of the position control system is necessary to properly and accurately perform human resources and business functions. Comprehensive training and support are critical to ensure that the information produced for budget development, multiyear projections and payroll is reliable and accurate. Interviews with staff indicated that they have attended numerous trainings during implementation of the Everest position control system.

The human resources, fiscal and payroll functions are inextricably linked, and an emphasis should be placed on understanding departmental issues and jointly solving problems. Without notification from human resources that an employee exists, payroll cannot be processed for that employee, and a sound position control system cannot be created for budgeting purposes. Consequently, it is vital for the Business Services and Human Resources departments to work closely with one another so that each department's needs are understood and adequately addressed. The departments should meet routinely to ensure that proper separation of duties is clearly outlined, concise written procedures with step-by-step instructions are developed, and human resources and business office staff have a clear understanding of their respective roles.

Recommendations

The district should:

1. Continue to maintain clear separation of position control duties between human resources and business office staff to provide for proper internal control.
2. Work with the county office to determine if a process can be implemented to eliminate duplicate entry of employee data between Everest position control and labor distribution/payroll.
3. Continue to provide applicable training for all staff involved with the position control system.
4. Ensure that business office and human resources staff meet routinely and that written step-by-step procedures are developed and implemented for positon control duties.
5. Ensure that position control is reconciled to budget and payroll regularly.

Human Resources

Department Overview

In April 2017, the Human Resources (HR) Department developed an action plan. The mission statement is:

> … to provide exemplary human resource services to our employees, prospective employees and to our community. We will do so in a friendly, positive, cooperative and helpful manner. It is the intent of our department to ensure that our efforts are focused on what is in the best interest of our students and our staff.

The department goals are to: be a first contact solution; implement best practices for department operations; develop a perception of helpfulness; hold regularly scheduled department meetings, including payroll and business services; increase speed of processing classified staff vacancies; increase the number of classified substitutes; and improve professional development for classified substitutes.

Fourteen tasks were outlined in the action plan: Digital Schools to Everest transition; Affordable Care Act review; Human Resources Department Open House; classified insurance premium structure; classified professional development; meeting agenda for the annual site secretary meeting; certificated staff development; Gamut board policy updates for human resources; implementation of best practices for coach contracts; certificated substitute handbook and training; classified employee handbook; human resources operation/procedural manuals; job description updates; and cross training the benefits technician with the payroll technician. Target dates for completion ranged from April 30 through October 1, 2017. The goals and tasks relevant to the entire department will be discussed in this report.

During the FCMAT fieldwork, employees explained that the Human Resources Department has added staff members since the director of human resources was hired approximately seven years ago. The department currently consists of five members and is housed in a building that is separate from the district office and includes the district's board room.

The department expansion was, according to some employees, a result of the increase in districtwide staff, the Affordable Care Act and other new laws, and the transition from Digital Schools to Everest. The human resources staff unanimously considers Everest not to be a user friendly software system.

The goals and tasks outlined in the department's action plan have not all been realized. In particular, the mission and goals of providing exemplary human resource services in a friendly, positive, cooperative and helpful manner; being a first contact solution; and developing a perception of helpfulness were not confirmed during FCMAT's fieldwork. Many of those interviewed cited concerns with the Human Resources Department's lack of timeliness and accuracy. Among the issues mentioned were: staff is not customer friendly, paperwork is often lost or misplaced, information is not provided timely, and processes and procedures are not consistent. Interviewees indicated that yearly employment contracts for 2017-18 were not issued until March or April 2018. The district uses these contracts to provide employees with information regarding salary and years of experience. Employees were concerned about the late issuance of the contracts because of the potential to be over- or underpaid if the information was incorrect. The contracts are assigned to the payroll technician; however, as discussed in the business services section of this report, the information contained in these contracts is the purview of human resources. It is not a legal requirement for the district to provide yearly employment contracts, and it may be possible for employees to access this information through the district's DMS system.

Interviewees commented that human resources staff frequently turn away prospective job candidates, ask employees to resubmit paperwork so staff does not have to look for it, and do not communicate about the actions they take to ensure schools are staffed and employees are receiving the services they need.

Some interviewees were concerned about the Human Resources Department's management of job descriptions. Concerns were expressed about the reclassification of classified positions in 2015-16, which had potential to impact seniority. Another concern was how job descriptions were developed. In one instance, the interviewee was sent a variety of job description samples so they could develop a new job description. Best practice would be to have a human resources employee receive input and then develop a draft job description. This would ensure that someone with human resources expertise develops a job description that is legally compliant and consistent with other district job descriptions.

Those interviewed were also concerned about the number of errors made by the human resources staff. In some cases, they attributed this to a lack of training; in others, they stated it appeared staff did not care to ensure accuracy and timeliness. Examples provided indicated that longevity credit should be given in July, but was not given until October; and employees have been asked for their employment dates, which should be in their personnel files. The certificated reclassification letter provided to FCMAT stated it must be submitted to the human resource specialist by July 1 and that employees should call that employee to ensure it is received. This statement reinforces the perception that documents may be lost or misplaced by the human resources staff.

During FCMAT's fieldwork, interviewees discussed inconsistencies in hiring practices, access to employees by outside agencies, and improper maintenance of employee personnel files. Employees mentioned a lack of outreach to share information that would be beneficial to them, such as health benefits and 403(b) options.

The human resources staff articulated clear processes and procedures for many tasks including fingerprint clearance and subsequent arrest notices, recruitment, and processing new employees. In addition, they submitted documents to FCMAT that outlined hiring processes, workflow for work agreements, and leave processes. However, some of these processes appear inefficient. For example, the certificated new hire process shows that human resources staff check credentials after site administrators review applications, conduct interviews and complete reference checks. It is inefficient for site administrators to go through these processes if, ultimately, the selected candidate is ineligible due to the lack of a credential or inability to obtain a credential.

Some typical human resources functions are assigned to staff in other departments. In addition to the annual contracts mentioned previously, workers' compensation duties and the staff photos and identification badges for new employees are the responsibility of the confidential senior secretary in the Business Services Department. Processing new employees, including photos for identification badges, is appropriate work for the Human Resources Department. Best practice is for workers' compensation claim duties to be done in the Human Resources Department. Human resources staff should be responsible for ensuring affected employees receive any medical treatment necessary, ensuring all required forms are completed, and transitioning employees back to work, including reasonable accommodation and the interactive process. Business Services should then work with the Human Resources Department to ensure that claims are closed in a timely and fiscally responsible manner.

The Transportation Department is responsible for the random drug testing program and keeps the results on file. When random drug testing is done, best practice is for the Human Resources Department to know the testing is taking place and to receive the test results.

Most personnel files have been converted into electronic files. However, some new employee files have not yet been scanned into the system. During fieldwork, FCMAT observed that these files were stacked on an office credenza rather than kept in a secure location. Employees also described a practice of providing new employee files to the payroll technician who removes or makes copies of documents she needs and then returns the file to human resources. The current handling of personnel files does not place sufficient emphasis on confidentiality and preservation of employee information. Best practice is to maintain personnel files in a confidential and secure location at all times because personnel files are the official compilations of employment communication and documents for employees.

Recommendations

The district should:

1. Review and update the Human Resources Department's action plan so that it focuses on communication and service for both applicants and employees. Require the director of human resources to provide quarterly progress reports to the superintendent.

2. Consider online options for employees to access salary and longevity information and determine if the provision of annual employee contracts can be eliminated. If annual employee contracts continue to be provided, assign this function to the Human Resources Department.

3. Assign human resources functions, such as workers' compensation duties, employee photos and identification badges, and receipt of random drug test results, to the Human Resources Department.

4. Review processes and procedures with key constituents including site administrators, classified and certificated representatives, and district personnel. Revise procedures and practices to ensure consistency, customer service, accuracy, and efficacy.

5. Ensure that someone with human resources expertise is responsible for developing job descriptions.

6. Revise human resources practices to ensure confidentiality and appropriate maintenance of employee information and proper storage of personnel files.

Director of Human Resources

The job description for the director of human resources states the incumbent will: supervise human resources for all classified and certificated employees and supervise the district's internal and external communications systems. The job description states the incumbent is also responsible for special project areas such as categorical programs, BTSA (Beginning Teacher Support and Assessment), grants, foundations, professional development, technology, district website, and community relations. However, FCMAT was not provided evidence that indicates the director is assigned responsibilities such as supervising communication systems or managing special projects and technology. The job description does not include a board approval date.

The job description indicates that the position is placed on the classified/certificated management salary schedule, which are two separate salary schedules. The job description title, director of human resources, matches that on the classified management salary schedule. A director of human resources/special projects position is shown on the certificated management salary schedule at the same pay rate as the classified position. The director of human resources job description lists 223 work days. However, according to the salary schedule, classified managers work 261 days per year inclusive of 25 vacation days and an undisclosed number of holidays.

The director of human resources came to the district with public parks and recreation management experience and indicated he does not have a background in education. The director has attended human resources training through a variety of organizations including ACSA, School Employers Association of California (SEAC), and law firms.

There appears to be a disparity between the director's assessment of the department's work and the assessment made by other district employees. The director indicated that since the department became fully staffed in 2016, it has made good progress toward providing quality human resources service, that he has good relationships with the unions, and there has been only one grievance filed during his tenure. However, during FCMAT's fieldwork, some interviewees expressed concerns that the director does not always manage contract interpretation. Interviewees indicated that the director frequently defers union issues, employment problems, concerns about human resources practices, and requests for information, indicating that he will look into the issue but does not always follow through. Employees are unsure if requests are delegated to others who do not follow through or if the issue is simply forgotten. A performance appraisal tool, such as a 360 degree feedback survey, would allow district employees, including administrators, teachers, and classified staff, to provide feedback regarding the Human Resources Department and its work.

Interviews indicated that one of the director's responsibilities was to serve as lead negotiator for the district on its certificated and classified bargaining teams. However, the director was the only member of the district's classified bargaining team, and the previous superintendent removed the director from the district's certificated bargaining team. Best practice is to include both the director of human resources and the assistant superintendent of business services on all district bargaining teams. During FCMAT's fieldwork, the superintendent was working to reestablish these teams.

A critical role of any Human Resources Department is the hiring of personnel. One aspect of hiring is ensuring student and staff safety and security by making certain background checks, via fingerprinting, are conducted and reviewed. Interviews indicated that the director reviews fingerprint results as needed and, when the results show an applicant has a criminal record, the director determines if the applicant may be hired by making the decision himself, discussing it with the superintendent, or consulting with legal counsel. The director meets with some applicants either to allow them an opportunity to provide more information or to explain why the district will not hire them.

Best practice is to review any positive fingerprint results and compare them to the candidate's application. This ensures the candidate has disclosed the conviction(s), as required by the application process. In addition, meeting with each person who has a conviction provides consistency in the process as well as an opportunity to independently assess the candidate as a prospective employee.

The director provides support to site and department administrators for employee discipline, including discipline for substitute teachers. He works with administrators using FRISK (Facts, Rules, Impact, Suggestions, Knowledge) guidelines. When necessary, the director investigates issues and works closely with legal counsel regarding appropriate disciplinary consequences. When there are discipline issues, the director works closely with union leadership so they are well-informed.

There have been recent leadership changes at the district and site levels. Leadership changes often necessitate a concentrated effort to build relationships and develop successful communication protocols. Best practice is for site and department leadership to develop strong coordination and communication, in particular between the director of human resources and assistant superintendent of business services. Such coordination and communication helps to support smooth operations between departments.

Recommendations

The district should:

1. Ensure that all job descriptions include the board approval date, correct salary schedule name and the correct number of work days.
2. Consider whether the non-human resources functions of the director's job description are appropriately assigned. If they are, ensure that the director is performing them. If the functions belong elsewhere, rewrite the job description.
3. Conduct a 360 degree feedback survey to assess the strengths and areas for improvement regarding the Human Resources Department's and director's work. Use the assessment to clearly outline the department's and director's work and assignments.
4. Include the director of human resources and assistant superintendent of business services on all district bargaining teams.
5. Ensure that the director of human resources reviews any positive fingerprint results, compares them to the candidate's application, and meets with each person who has a conviction.
6. Ensure that the director of human resources and assistant superintendent of business services work together to develop strong coordination and communication between their departments.

Employee Recruitment

Interviewees acknowledged that it is often difficult to recruit and retain employees because of the district's location. Prior to posting positions, budget discussions occur to ensure the position will be funded. Processes for recruitment differ due to collective bargaining agreements and whether the open position is certificated or classified. The general consensus is that well-qualified local candidates are preferred as they are more likely to stay in the district.

Certificated Staff

The Human Resources Department attends recruitment fairs at the following colleges and universities to encourage prospective teachers to apply for teaching positions: California State University (CSU) Fresno, Fresno Pacific University, National University, Brandman University, CSU Long Beach, CSU Chico, and California Polytechnic University San Luis Obispo (SLO). A review of the recruitment spreadsheet for spring 2016 indicates that the human resources staff saw four candidates from CSU Fresno, eight candidates from Fresno Pacific University; 10 candidates from SLO; and 12 from National University. No candidates from CSU Long Beach, Brandman, or CSU Chico are listed.

Certificated positions are posted on EDJOIN, an online job board for positions in education. The district's collective bargaining agreement with Coalinga-Huron Unified Teachers Association (CHUTA) stipulates that positions are to be posted for a minimum of 10 business days.

In an effort to recruit teachers, a $2,000 recruitment bonus was instituted over two years ago. Some interviewees indicated there was initially some confusion about whether the bonus was strictly a recruitment bonus or a recruitment/retention bonus. The Human Resources Department treated it as recruitment/retention bonus and paid it in installments rather than in a lump sum when employees were hired. As a result, some teachers who were non-reelected have requested the remainder of the bonus. The department has since developed a form, which new teachers sign, that states the bonus will be paid in three installments: $500 at the end of the first month of employment; $500 the last month of the first year of employment; and $1,000 the last month of the second year of employment. However, no evidence was provided to FCMAT indicating that the bonus and payment methodology has been approved by the board or negotiated and agreed to in writing by the district and certificated bargaining unit.

During FCMAT's fieldwork, human resources staff estimated that approximately 50-60 teachers are hired each year. However, the documents provided to FCMAT indicate that approximately 10 teachers are hired each year. District documentation of the certificated recruitment for the 2016-17 school year showed recruitment began in March 2016, with approximately 82 candidates for a variety of certificated positions, including coaching positions. All but one candidate were accessed by human resources staff via EDJOIN. Of these, eight were not interviewed because they either cancelled or did not appear for a scheduled interview. Reference checks were conducted on 38 candidates. Eighteen candidates received job offers, and 10 candidates signed employment contracts. In some cases, it appears that vacancies were offered to more than one candidate because one or more candidates did not accept the employment offer. Although attendance at recruitment fairs yields some candidates, most certificated candidates are found via EDJOIN.

The workflow chart for certificated staffing states, and interviewees confirmed, the Human Resources Department sets up interviews. Some interviewees indicated there was a problem last summer when speech-language pathologist applicants came to the district for interviews, but an interview panel had not been scheduled. Human resources staff acknowledged there had been a mix-up and stated they have made changes to improve the process.

The Human Resources Department provides the interview panels with candidate packets of information and interview questions. A standard certificated interview form was provided to FCMAT; it contains eight questions including questions on Common Core State Standards and classroom management. During FCMAT's fieldwork, some interviewees stated administrators were not asked to provide input regarding interview questions. Best practice is to revise questions periodically with input from site and district administrators to ensure questions reflect district and site priorities and needs. Human resources staff should also provide direction to each interview panel to ensure consistency and adherence to rules and processes.

Classified Staff

During FCMAT's fieldwork, conflicting information was presented regarding classified employee recruitment. Some interviewees indicated that classified positions are to be posted on EDJOIN. Others stated classified positions are posted at district school sites, on the district website, and in newspapers but not on EDJOIN. Some raised concern that the local newspaper was no longer going to be in print, so there would be no way for the community to know about classified vacancies. A review showed that classified vacancies were listed on the district website but not on EDJOIN. Staff expressed concern that candidates may not have access to computers, and therefore are unable to apply online. No computers are available in the human resources facility for candidates' use.

Article 13 of the collective bargaining agreement between the district and California School Employees Association (CSEA) states any vacant classified position will first be posted in-house for five days. If there are enough internal candidates, the agreement outlines the process for transfer or promotion.

Some interviewees indicated that the outlined hiring processes appear to be routinely circumvented. Interviewees stated that some candidates, especially those applying to be substitutes, are not able to get application forms from human resources unless someone from the department the individual is applying to work for calls human resources and asks for the candidate to be processed. Some indicated that positions are often not posted; instead a classified substitute is placed in a position and works until they become a regular employee by default.

Concerns were also expressed regarding the interview process. Interviewees indicated that in some cases panel members were not allowed to fulfill the roles outlined in Article 14 of the collective bargaining agreement, and site administrators are not always included on panels for positions at their sites. Concerns were also expressed about the interview questions not always bringing out relevant information for the position being filled. In general, those interviewed by FCMAT indicated a lack of confidence in the recruitment process for classified employees.

Recommendations

The district should:

1. Develop a process to ensure that all payments to employees, including the recruitment/retention bonus, are approved by the board and, when necessary, negotiated with the applicable bargaining unit.

2. Analyze the results of recruitment fairs and limit attendance to fairs that yield candidates.

3. Analyze the workload of the human resource specialist to ensure that, since the number of certificated hires is less than estimated, sufficient work is assigned to the position.

4. Develop and revise sets of interview questions aligned to its priorities and needs.

5. Ensure that human resources staff provides direction to each interview panel prior to the start of interviews.
6. Continue to revise hiring practices to ensure client-friendly and efficient service.
7. Consult with administrators, classified employees, and CSEA leadership to develop a workflow chart regarding classified vacancies.
8. Post classified positions on EDJOIN.
9. Consider installing computer stations in the human resources office for candidates to use.
10. Communicate recruitment processes clearly and implement them consistently.

Employee Services

Classified Personnel

The personnel technician is responsible for the processes and procedures to support classified employees. The personnel technician job description states it is a confidential position that provides technical support to human resources for recruitment and selection, personnel records, and personnel status. There is no job function related to negotiations. Government Code Section 3540.1(c) defines a confidential employee as "… an employee who is required to develop or present management positions with respect to employer-employee relations or whose duties normally require access to confidential information that is used to contribute significantly to the development of management positions."

Districts commonly make the mistake of assuming that a position is confidential because it has access to information that the public cannot or should not see, such as some portions of personnel files. However, to meet the legal definition for confidential employee, the position needs to be involved in employer-employee relations as indicated in the Government Code. Examples of confidential support to negotiations include taking or maintaining notes in bargaining sessions or strategy sessions, assisting in costing out proposals, or typing and maintaining drafts of bargaining positions.

The personnel technician has been in the position for about a year. She was previously the office assistant II/subcaller. The personnel technician described work appropriate to the job description and indicated she provides information for negotiations. She stated her primary responsibility is to ensure accurate position control for classified employees and described this as an almost full-time job.

During FCMAT's fieldwork, human resources staff estimated that approximately 25-28 new classified employees are hired each year. In addition to newly hired classified employees, staff reported that there is a lot of movement internally before a job is posted for outside applicants. The personnel technician outlined appropriate processes for maintaining and updating classified employee information. In addition, the incumbent described processes that facilitate hiring procedures for classified employees. However, other district employees interviewed did not seem to be aware of the processes and support described to FCMAT by the personnel technician.

Concerns expressed by interviewees regarding classified personnel processes include the lack of a current seniority list and quality of professional development provided to classified staff. The lack of a current seniority list was of concern because position titles were changed in a recent classification study, and employees want to be assured their seniority is maintained in all previous classifications. Several interviewees mentioned the importance of professional development for paraeducators, and they are concerned that paraeducators are not properly trained to work with students with special needs.

Certificated Personnel

The human resource specialist is responsible for the processes and procedures to support certificated personnel. The human resource specialist is a confidential position. The job description states the incumbent may direct subordinate employees in personnel management. The distinguishing features of the position are: carrying out the recruitment process, examinations, and classification; and performing difficult and specialized personnel work to serve as a resource for special problems. The nature and scope of the position includes providing expertise, strategies, and general support for the Human Resources Department management and representing the public face of the district. The job description does not include duties that support collective bargaining.

The incumbent was responsible for both classified and certificated personnel until about two years ago, and is now responsible for only certificated. The incumbent attended the ACSA personnel academy in 2015 and indicated she would like to attend the academy again. She attended the annual credential analysts' conference held by the California Commission on Teacher Credentialing in the past but has not attended recently.

The human resource specialist described duties that are appropriate for the position. These include: credential review, reclassification of certificated employees' salary range, assistance with staffing projections, and management of the certificated seniority list. However, the responsibilities as described do not meet the definition of confidential as delineated in Government Code Section 3540.1(c).

During FCMAT's fieldwork, employees expressed concerns about credentials monitoring. Examples included credential analysis errors regarding new employees and lack of timely information regarding Crosscultural, Language, and Academic Development/English Learner (CLAD/EL) credentials. Consequences for these errors included revising a master schedule in February and teachers needing to do extra work to clear their credentials.

The human resource specialist indicated that, while she does some credential work, she routinely sends the schools' master schedules to the Fresno County Office of Education for review and then communicates any misassignments to the sites. Best practice is for the Human Resources Department to do this analysis so sites have credential and misassignment information prior to finalizing teacher assignments for the school year.

Interviewees indicated that both the payroll technician and the human resource specialist complete employment contracts for non-tenured employees. This is a duplication of work.

Substitutes

The office assistant II/subcaller has primary responsibility for certificated substitutes and some responsibilities for classified substitutes. The job description for this position states the basic function is to perform a variety of diversified clerical and recordkeeping duties; perform human resources and accounting office support operations; perform complex financial recordkeeping;

and perform a variety of activities to obtain and provide support for substitute employees. The job description indicates that the incumbent is to maintain a pool of qualified substitutes, complete substitute teacher payroll, assist fiscal services with accounts receivable, and assist with preparing and processing payroll.

The office assistant II described some responsibilities consistent with the job description including scheduling interviews, preparing interview packets, and assisting with new employee processing. The incumbent was responsible for some accounts receivable functions in the business office, but those duties have been reassigned.

The office assistant II's primary responsibility is to ensure certificated absences are filled every morning. Substitute teachers are recruited through EDJOIN; the office assistant II indicated the position is always open, and there were files ready for processing at the time of FCMAT's fieldwork. The district has approximately 55 active substitute teachers. The substitute teachers are able to limit their assignments to particular school sites and/or grade levels.

The district uses an automated substitute calling system to fill teacher absences. The office assistant II comes to work at 6 a.m. to fill positions that the system has been unable to fill. Some interviewees indicated that when there are professional development days on Mondays or Fridays, it is difficult to fill all absences. The office assistant II also indicated that, generally, if there are 35 or more absences, some positions will not be covered. If she cannot fill positions, the office assistant II sends emails to the sites so they know they will have to cover classes with site staff. This impacts instructional quality.

The district does not use the automated substitute calling system for classified employee absences. When classified personnel are absent, school site and department office staff call substitutes directly. The district provided a document titled, CHUSD Absence Workflow, which indicates that classified employees submit leave requests to the site or department secretary. Some site/department staff stated they spend one to two hours daily filling absences. In addition, some interviewees reported calling substitutes to fill positions that are not yet vacant or created. Using the automated substitute calling system and centralizing substitute calling duties for classified employee absences in the Human Resources Department would be more efficient, and should ensure that classified substitutes are not assigned to positions that do not exist, that substitutes do not become employees by default, and that regulations regarding the use of substitutes are consistently followed.

Several interviewees stated that the pool of classified substitutes is limited, yet it is difficult for people to apply to be classified substitutes. Interviews indicated that the Human Resources Department does not take walk-in applications for classified substitutes and classified substitute positions are not posted. A review of EDJOIN and the district website found that the position of classified substitute is not posted on either site.

Recommendations

The district should:

1. Review the duties of and reclassify human resources support staff positions as appropriate to comply with the Government Code definition for confidential employees.

2. Develop a communications plan to share the processes and support provided for classified personnel services districtwide.
3. Monitor work to ensure consistent implementation of processes and procedures.
4. Provide an updated classified seniority list to CSEA leadership before the 2018-19 school year begins, and per Article 4 of the collective bargaining agreement, provide an updated list to CSEA leadership when any modification occurs.
5. Develop and implement a professional development plan for classified employee positions.
6. Assign the director of human resources to ensure that master schedule credential auditing is completed by Human Resources Department personnel prior to the start of school.
7. Continue to provide professional development regarding credentials to the human resource specialist to ensure the incumbent has the necessary knowledge to provide accurate credentials support.
8. If annual employment contracts continue to be issued, assign preparation of them to the Human Resources Department.
9. Limit professional development days to Tuesday through Thursday.
10. Use the automated substitute calling system to obtain substitutes for classified positions.
11. Assign classified employee absence functions to the office assistant II/subcaller position. This assignment should include assisting classified employees with accessing the automated system and calling substitutes when positions are not filled by the automated system.
12. Institute regular recruitment of classified substitutes through EDJOIN and the district website. Encourage walk-in applicants to apply online via Human Resources Department computers.

Employee Benefits

As described in the job description, the basic functions of the benefits technician position are to perform responsible technical duties in the administration of the human resources and employee benefit programs, and assist employees with completing leave requests, insurance claims and other forms.

The benefits technician described work that is consistent with the job description. The responsibilities include functions related to health insurance, life insurance, retirement plans, qualifying events, and union dues. The benefits technician assists employees with long-term leaves by providing them information and works with the director of human resources to ensure employees know their options. Based on the district's size, these duties likely do not justify a full-time position.

Interviews indicated that the benefits technician reconciles benefit payments to vendors by using the vendor invoice and adding and/or subtracting changes that occurred during the applicable month. Best practice is to reconcile vendor invoices to the monthly payroll report, including any changes that have occurred during the month. Payroll benefit suspense accounts should also be reconciled and cleared monthly.

The district provided several documents developed by its legal counsel, which explain how to manage various types of leaves. The documents include sample letters for the district's use.

Recommendations

The district should:

1. Determine if a full-time benefits technician position is needed.

2. Reconcile vendor invoices to the monthly payroll report and ensure that payroll benefit suspense accounts are reconciled and cleared monthly.

Employee Evaluations

The district has evaluation forms for all employee groups. Regular evaluation is critical for employee improvement and assessment. During FCMAT's fieldwork, most interviewees acknowledged that not all required evaluations are completed. Human resources staff described the systems they use to inform and remind administrators and managers of their evaluation responsibilities. Human resources staff attempts to work with administrators and managers but acknowledged that some evaluations are never received, even when they report the omission to the superintendent.

Site administrators acknowledged receiving communication regarding evaluations and evaluation lists from human resources but indicated that the information is not always received timely.

Recommendations

The district should:

1. Ensure that timely evaluation information and due dates are provided to administrators and managers.

2. Hold all administrators and managers accountable for completing timely employee evaluations.

Educational Services

The district's Educational Services Department includes curriculum and instruction, special education, information/student data systems and health professionals (nurses and health aides). In school districts, Educational Services bears the main responsibility for continuous improvement of teaching and learning. To this end, Educational Services is charged with developing a strategy and then designing an organizational structure that supports the strategy. Educational Services must work with educators to select teaching and learning practices that result in improved student learning.

Strategy for Educational Services

A primary responsibility of Educational Services is to select a viable strategy that will guide the work of improving student learning and well-being. The district website states that the district "will engage, challenge and inspire all students by way of a high-quality instructional programs [sic], utilizing safe and attractive facilities, and promoting effective communication that honors the input of our stakeholders." The goal summary of the 2017-18 Local Control Accountability Plan (LCAP) states that the district will provide "ALL students with a quality education that will prepare them to be college and career ready." The section of the LCAP that summarizes the district's success articulates that the district will build upon successful implementation of the Sobrato Early Academic Language Model (SEAL), but does not disclose what might be replicated from that success. The LCAP also highlights the importance of positive behavior.

The six school handbooks provided to FCMAT each contain a mission and/or vision statement, all speaking to high expectations for students and partnerships with parents. One lists the importance of student-centered innovative teaching, one prioritizes classroom observations, and one touts individualized instruction. Taken together, the handbooks do not point to a districtwide strategy for attaining high levels of student learning and well-being. The elementary report cards list the "4 C's" – creativity, collaboration, communication, and critical thinking – yet interviews and provided documents did not yield corroborating support for these elements as a chosen strategy. It would benefit the Educational Services Department to have a statement or set of statements that declare a strategy meant to deliver on the website promise to provide high-quality instructional programs. Articulating a strategy would inform the organizational structure and would support selection of the appropriate teaching and learning practices.

Recommendations

The district should:

1. Convene a diverse group of educators and stakeholders to establish a strategy that will guide Educational Services.

2. Prioritize the work of the Educational Services Department to actualize the strategy.

Organizational Design

The organizational design of the Educational Services Department should support the strategy. Two features of organizational design are structure and communication. The organizational structure should outline the management process and articulate clear reporting relationships, authority and responsibility necessary to implement the district's strategy. The structure can be summarized in an organizational chart that depicts the reporting relationships and the flow of responsibility. In addition to the structure, communication is critical – both internal and external communication and whether that communication is formal or informal. The district provided several organizational charts to FCMAT, each different from the other. Several times during interviews educators expressed that they were not clear which person held ultimate authority for certain tasks, such as determining professional learning needs of instructional assistants or approving school transfers for students. Well-designed organizational structure and an articulated strategy will align efforts in improving teaching and learning in the district, while decreasing time and effort lost on misguided attempts.

Structure

The superintendent is aware that the structure of the Educational Services Department bears review, and this work was underway at the time of FCMAT's fieldwork. The job description provided by the district for director of accountability and curriculum indicated that it was pending board approval. The April 17, 2018 board meeting minutes reflect that trustees approved a job description for a new position, director of student services and family support. This position will change the department's existing structure. To support teaching and learning, actions to align the organizational structure with the strategy selected by Educational Services should continue.

Communication

The Educational Services Department must be deliberate about communication within the department and across the district. Expectations for implementing the district strategy should be made clear to all educators through their job descriptions, feedback sessions, and professional learning time. When asked about interdepartmental communications, one example was provided in reference to CLAD authorizations. School staff knew that the Human Resources Department had the responsibility for checking CLAD authorizations. They indicated that the notice from Human Resources regarding a lack of certification by one teacher came in February, requiring a considerable change to the school's master schedule. Communication between the Educational Services and Human Resources departments should happen regularly and in some cases, like that of CLAD authorizations and other credential matters, the communication should be scheduled and routine.

Recommendations

The district should:

1. Continue to refine the organizational structure of the Educational Services Department to support implementation of its strategy and to secure improved student outcomes.

2. Develop and adopt accurate organizational charts.

3. Conduct conversations with educators to clarify the authorities and responsibilities depicted on the organizational chart and adjust as needed.

4. Revise job descriptions as needed to reflect the Educational Services Department's structure, authority, and responsibilities.

5. Communicate the departmental structure and expectations for implementing its educational strategy within Educational Services and districtwide.

6. Regularly conduct interdepartmental meetings for communications on topics of importance.

Mandated Actions

School districts are required by law, policy, regulations, and conditions of funding (e.g., grants and categorical programs) to perform numerous mandated actions. A few examples of these mandated actions are the required public hearing regarding sufficiency of instructional materials, time accounting for federal programs, providing the required minutes of instruction, and providing the required number of minutes for physical education. Follow-through for mandated actions should be assigned to staff members, calendared, and routinized.

A memorandum from Educational Services to the board regarding instructional minutes and the September 12, 2017 board meeting minutes indicate that site instructional minutes were presented to and approved by the board. The September 26, 2017 board meeting minutes show that a public hearing was held and Resolution 06/17-18, Sufficiency of Instructional Materials, was adopted before the required date. Interviewees indicated that data entries were made in a timely manner to certify submissions for the California Longitudinal Pupil Achievement Data System (CALPADS). The CDE makes information available to the public by extracting CALPADS data into its DataQuest tool. DataQuest reports for the district are readily available on CDE's website (https://data1.cde.ca.gov/dataquest).

Other mandated actions were partially fulfilled. For example, Title 5 of the California Code of Regulations Section 11308 requires districts with more than 50 English learners to establish a District English Learner Advisory Committee (DELAC). The DELAC has the duty of being involved in the funding application for programs that serve English learners. The district's 2017-18 Consolidated Application for Funding dated June 19, 2017, does not include the necessary information from DELAC. Instead, the application includes this note: "We were unable to convene a meeting of the DELAC prior to the end of school. We will schedule a meeting once school resumes." Two DELAC meeting agendas were provided to FCMAT, one for January 2018 and one for March 2018. Item III on the January agenda was "Review Roles and Responsibilities."

Interviews revealed that time accounting procedures for employees paid from federally funded and/or restricted programs should be improved. There is a lack of clarity about which employees are required to complete the time accounting procedures. Though requested, no written district guidelines or forms for time accounting were submitted to FCMAT. The California School Accounting Manual (CSAM) provides detailed information regarding the requirements for time accounting, and it is located on CDE's website at https://www.cde.ca.gov/fg/ac/co/csam-letter2016.asp.

Recommendations

The district should:

1. Compose an aggregate list of mandated actions, assign each action to a specific position, maintain a shared calendar of timelines or due dates for the actions, and monitor the mandated actions to ensure they are completed timely.

2. Communicate across departments regarding items of shared responsibility, including review of the shared calendar, assignment of tasks and due dates, and report of completed actions.

3. Publish the full academic year's dates for DELAC meetings by the beginning of each school year, and establish and maintain committee membership.

4. Ensure that all positions funded by federal and/or applicable restricted programs complete required time accounting forms.

Teaching and Learning Practices

Mandated actions do not offer much latitude because the actions must be completed in the specified manner and by the given deadline. By contrast, Educational Services has a high degree of latitude to select teaching and learning practices. These practices are the day-to-day actions that should result in improved student learning and well-being. Once selected, the teaching and learning practices should garner the time and fiscal resources of all educators. In addition to overall strategy, there are three important considerations for teaching and learning practices. These practices should be 1) grounded in content and professional standards, 2) mindful of the district context, and 3) respectful of educator, parent and community member interests and expertise.

California content standards are supported by a set of comprehensive documents, the California frameworks for public schools. Content standards delineate what students should know and be able to do in each subject. They state learning expectations by grade level but do not prescribe curriculum or instructional strategies. All actions with regard to teaching and learning in a district should serve to help students meet and exceed the California content standards.

California has also developed its own sets of professional standards for administrators and teachers. The California Professional Standards for Educational Leaders (CPSEL) and the California Standards for the Teaching Profession (CSTP) clarify both the support that educators will need and the accountability to engage each and every student in meaningful learning. The Teacher Evaluation and Growth Rubric, Appendix C of the district's certificated collective bargaining agreement refers to the CSTP in each of its nine standards for performance. The certificated management evaluation rubric provided to FCMAT lists five dimensions of performance, which do not appear to align to the CPSEL.

Coalinga-Huron Joint Unified School District is geographically rural, with two centers of focus – Coalinga and Huron. As described by interviewees, these attributes make educator recruitment and retention difficult, creating frequent vacancies, a need for position reassignments, and a reliance on substitutes. The population is small and the demographics are diverse. Approximately 80% of the district's students are socioeconomically disadvantaged and 42% are English learners.

These contextual realities heighten the importance of building routines, procedures, and documents that reinforce consistent implementation of the selected teaching and learning practices.

The actual teaching and learning practices established by Educational Services provide the actions that will take place to improve student learning. The California frameworks for public schools articulate components of implementing a high-quality education program. These frameworks typically address leadership, assessment, instruction-related components and professional learning.

Leadership

In a smaller, rural district like Coalinga-Huron a shared leadership system is highly important. Such a system identifies leaders at every level throughout the district and distributes the knowledge and skills broad and deep, making it less likely that continuous progress would suffer should a single principal, teacher or support staff member change roles or leave the district. For a shared leadership system to work well, formal and informal leadership tasks must be identified. Informal leaders must be explicitly identified. All leaders must know the agreed teaching and learning practices, use them, refine them and continually grow in the ability to implement them to get improved results. Leaders must collaborate with peers and superiors to improve the teaching and learning practices. Leaders must also support others who join the district or the profession and those who change roles within the district.

During FCMAT's interviews, it was evident that some employees have the knowledge and capabilities to lead and that some principals have been mentoring others. However, no evidence was provided to indicate that these collaborative practices have been formalized. It would benefit the district to establish a practice of naming informal leaders, providing them professional learning, and relying on them to help lead the organization by selecting and implementing high-quality teaching and learning practices.

While most leadership tasks can be shared, there are a few that only formal leaders have the legal standing and positional authority to carry out. Two in particular are establishing job performance expectations and evaluating personnel. Routinely establishing performance expectations helps orient all employees to the same goals and keeps the agreed teaching and learning practices in the forefront. Employee evaluation is the responsibility of formal leaders and serves several purposes including maintaining personal growth, providing feedback on accountability, setting goals, and reinforcing the continuous improvement of practices throughout the district. When asked during FCMAT interviews, no employee could describe with certainty the process for knowing their job expectations and few employees had received evaluations on a timely schedule.

Assessment

The district's teaching and learning activities should be designed to help students master the grade level content standards. The annual summative state assessments are the primary indicators of whether a district's instructional program has been effective in this regard. Educators should be familiar with how the state assessments are constructed, how the results are communicated, and how to interpret the results to improve the instructional program. Since annual student assessments such as the Smarter Balanced Assessment Consortium (SBAC) and English Language Proficiency Assessments for California (ELPAC) are given toward the end of the school year, they are more an indicator of the quality of the overall program than of each individual student's level of learning. The CDE website for Test Results in English Language Arts/Literacy and Mathematics (https://caaspp.cde.ca.gov/sb2017/ViewReport?ps=true&lstTestYear=2017&lstT

estType=B&lstGroup=1&lstCounty=10&lstDistrict=62125-000&lstSchool=0000000) shows that on the spring 2017 Smarter Balanced Assessment approximately one-fourth of the district's students (25.99%) were exceeding or meeting standards in English language arts, and approximately one in seven (13.90%) were exceeding or meeting standards in mathematics. This indicates that district administrators should continue their examination of the instructional program.

Formative assessments that take place throughout the year provide better information about how well the individual student is learning the standards. The Educational Services Department must guide educators in the design of quality assessments and help interpret assessment data and adjust learning tasks, teaching strategies and instructional groupings so that students perform to their highest potential. A mix of districtwide, schoolwide and classroom-based assessments is best. These assessments must be aligned to the content standards and to the levels of difficulty on year-end assessments. Assessment is a key component in both sets of professional standards, CPSEL and CSTP.

During interviews, district educators communicated that in past years efforts had been made to develop standards-aligned district assessments, and some mentioned that there are district benchmark exams. Some staff indicated that in the 2017-18 school year the SBAC Interim Assessment Blocks had been administered but not much had been done with the results. Some also indicated that a six-week cycle is in place for interventions.

Report cards are a form of assessment and communicate how well students are performing compared to grade level standards and where adjustments should be made in the instructional program. The district's elementary report card marking areas are standards-based, presumably indicating that teaching and learning throughout the year are aligned to the standards. It is best practice for Educational Services to ensure that classroom instruction is aligned with grade level standards and includes the appropriate rigor for the standard and grade. Report card marks should be correlated to Smarter Balanced performance and should indicate throughout the year the areas of teaching and learning that need adjustment. Secondary report cards were requested but not provided for review.

The teacher evaluation rubric included in the certificated collective bargaining agreement contains Performance Standard 6: Assessment Uses. The expected proficient level of performance states, "The teacher systematically and consistently gathers, analyzes and uses relevant data to measure student progress, to inform instructional content and delivery methods ..." The district invests in the Illuminate student data platform, which contains some common assessments and data that should facilitate professional discussions about student learning levels and strategies that proved useful.

Instruction Related Elements

Instruction related elements are interdependent and must be designed so that, together, they yield high levels of learning as each one affects the other. These instruction related elements – instruction, intervention, curriculum and materials, equity, and access – are reviewed together in this section.

Instruction

Daily instruction is the primary method to help students learn the grade level standards. Even before daily instruction begins, many components must be in place including uninterrupted time scheduled for learning, skillful planning with differentiation, and an adequately equipped classroom. The state content standards are very rigorous, and the learning process is unique to each individual. This requires that teachers have a high level of knowledge of the academic discipline and of the content in the standards. Teachers need to know how students learn and should have developed a repertoire of instructional strategies. Instruction must be planned in alignment to standards and to the level of rigor of the summative assessments. Educational Services should work with teachers and leaders so that proper learning conditions exist and the daily instruction is of high quality.

The district's SBAC results indicate that more work is necessary to improve the amount of learning that occurs as a result of daily instruction. This daily instruction is referred to as core instruction, or Tier 1. Delivered skillfully, Tier 1 instruction should support most students in meeting the grade-level standards.

Intervention

When students do not respond well to core instruction, they need intervention. Typically, intervention is described in two levels – strategic and intensive. Strategic intervention, Tier 2, is typically delivered to small groups. This additional instruction should be planned, instructional strategies selected, and learning tasks designed to address specific student learning needs identified through the use of assessment data. Interviewees described district intervention practices such as What I Need (WIN) time, double-blocked math, afterschool migrant intervention, newcomer support, and English language arts support classes. They also discussed two best practices: changing groups after several weeks of intervention and exiting students from a group when they demonstrate the desired learning. This grouped instruction sometimes requires its own materials, and staff indicated the district provides several physical and online programs including Corrective Reading, Systematic Instruction in Phonological Awareness, Phonics, and Sight Words (SIPPS), and MobyMax. The district's 2017-18 LCAP states that Reading Mastery will be used in addition to Corrective Reading and that staff and resources – three elementary intervention teachers, four physical education teachers, and reading intervention assistants – will be made available to improve intervention opportunities for unduplicated students. Tier 2 instruction should increase the number of students who are meeting the standards with core and strategic interventions.

For students who do not perform well, Tier 3 or intensive intervention instruction is available. It sometimes, but not always, includes special education. Tier 3 instruction is delivered in very small groups, or sometimes individually. Although interviewees were able to describe the processes and materials for intervention, none were able to describe a process for monitoring its effectiveness. When interventions are not monitored for effectiveness, students lose valuable learning time, and educators lose confidence that they have the power to impact learning. Interventions and progress monitoring are critical in a comprehensive system of teaching and learning.

Curriculum and Materials

The district recently purchased new curriculum materials and is writing units to be implemented in the SEAL program for early literacy. Time was allotted on the 2017-18 beginning-of-year staff development days for all new curriculum materials.

Equity

The district is making efforts to provide equity of opportunity for students, and there is still more work to be done in this area. The SEAL program was selected to support English learners and is showing early signs of effectiveness. The LCAP states that many other efforts, including the 1:1 technology program, supplemental materials, and intervention supports, are intended to better serve the at-risk and mobile population of English learners, socioeconomically disadvantaged students, and foster youth. One interviewee indicated that equity training took place during the beginning-of-year professional development sessions, and several indicated that English language development (ELD) is taught daily and does not interfere with other learning options.

The district is making efforts to ensure that students have access to a broad course of study. However, one area that needs heightened awareness is the need for English learners to meet the dual-pronged language and academic criteria required to exit English learner status. If students continue to be classified as English learners for as long as six years, the time it takes to become long-term English learners, they remain in ELD courses and cannot take advantage of that class period for other studies. Staff relayed that there has been a push to reclassify as many English learners as possible, but academic criteria have not been met. The fact that students are meeting the English proficiency criterion but not the academic criterion further indicates the need to improve core instruction.

Another indicator of a broad course of study is the percent of students who complete the 15 college-entry courses required for admission to the California State University (CSU) and the University of California (UC) systems. In 2016-17, 29.6% of the district's graduates completed the CSU/UC courses known as a through g. This compares to 43.9% of graduates in Fresno County and 46.8% of graduates statewide (https://data1.cde.ca.gov/dataquest/DistGrad.asp?cSelect=10621250000000--Coalinga-Huron+Unified&cChoice=DstGrdEth&cYear=2016-17&cLevel=District&cTopic=Graduates&myTimeFrame=S&submit1=Submit).

Access

When asked about enriched instruction for advanced students, interviewees indicated that screening for the Gifted and Talented Education (GATE) program was by teacher recommendation. The elementary schools' and Coalinga Middle School's handbooks state that the GATE program begins in fourth grade, though students may take the test at any time after third grade. The Huron Middle School Handbook does not mention a GATE program. Because giftedness is likely to occur in similar percentages in varied populations, steps should be taken to observe the guidance provided by the CDE and available on its website for GATE Identification, which indicates that it is best practice for multiple measures to be considered for entry into the GATE program (https://www.cde.ca.gov/sp/gt/gt/gatefaqs.asp). Because gifted students benefit greatly from early opportunities to participate in advanced activities, and since Huron Elementary had the third highest SBAC math performance in the district for 2015-16 and 2016-17, steps should be taken to ensure that Huron schools offer opportunities for advanced learners. The LCAP states that unduplicated students have some of the lowest rates of participation in GATE programs.

The Coalinga High School Handbook lists several qualifying criteria for honors, pre-advanced placement and advanced placement course entry. Rates of participation should be disaggregated by race, gender, and by education program, including English learners, socioeconomically disadvantaged, special education, homeless and foster youth. Actions should be taken to ensure that all students have access to these advanced learning opportunities.

Professional Learning

The certificated collective bargaining agreement articulates six mandatory professional development days on the 2017-18 teacher salary schedule. Certificated staff reported that they attended five days before the first day of school for students. The August Kick-Off Schedule for 2017-18 lists sessions for five days, differentiated by site. Offerings include Canvas Learning Management System, Corrective Reading, math collaboration, and several others. The collective bargaining agreement identifies the actions to take place during professional learning community (PLC) time and states that there will be a late-start for students each Wednesday and that the school site administrator may schedule a monthly meeting of up to 1.5 hours for professional development staff meetings. Staff reported that schools implementing the SEAL program also have several days during the school year for professional learning and, in most cases, the entire grade level at a school is in training together. In addition, a math coach from the Fresno County Office of Education provides math support.

The classified collective bargaining agreement provides for in-service training where legal requirements make it necessary. Accordingly, some classified staff indicated there is little to no training in educational services.

Though some structural elements are in place, an opportunity exists to construct a coordinated system of professional development for certificated and classified staff. Staff reported that professional development does not seem coordinated and schedules often conflict; with the exception of SEAL, few instances of classroom implementation on the training items were cited. In the absence of a well-designed and implemented system of professional development, employees may not be able to demonstrate levels of performance commensurate with their ability. Students may have inferior performance due to instructional strategies that are not effective.

Action should be taken to organize and structure professional learning time so that educators experience the impact of their teaching practices. The assurance of being able to impact learning will increase teacher efficacy. Data should be aggregated regularly to serve as the basis for determining professional development offerings. This data should originate from varied sources including, but not limited to: a needs assessment of classified and certificated staff at school sites; items noted when Educational Services personnel and contracted service providers are working with school-based staff; findings from classroom visits; input from policy making bodies such as school site councils and English learner advisory committees; recommendations from the California frameworks; research; and professional learning needs identified in staff evaluations.

Recommendations

The district should:

1. Ensure that administrators and supervisors understand the management evaluation rubric and consider aligning the descriptions of the listed performance areas with the CPSEL, or fully aligning the rubric with the CPSEL.

2. Build a group of formal and informal leaders who have demonstrated the willingness and ability to get improved student results by implementing the agreed-upon teaching and learning practices.

3. Offer professional development to aspiring leaders capable of implementing the teaching and learning practices to secure improved student learning and well-being.

4. Complete performance evaluations in a timely manner so that expectations are clear, employees get recognition for improving student learning, professional learning needs are addressed, and student learning can improve.

5. Offer professional learning on the structure, content, and level of rigor of statewide assessments.

6. Use formative assessment data to change instructional inputs that are not yielding the desired results.
7. Analyze the correlation between standards-based report card marks and Smarter Balanced outcomes. Adjust instructional strategies and rigor, learning tasks and/or intervention practices as indicated by the analysis.
8. Ensure the parent community understands the level of rigor and alignment to standards.
9. Administer common assessments regularly, immediately followed by analysis of student work.
10. Identify practitioners in the district who effectively examine student learning outcomes and offer intervention that results in higher levels of learning. Use collaboration and staff meeting time to share these best practices and find ways to implement them in other appropriate contexts.
11. Set specific, numeric goals for improvement in each area of the core academic program; the LCAP states improvement will be made, but does not state a number of percentage points.
12. Determine specific actions to improve core instruction. Monitor the effectiveness of these actions using data from assessments aligned with SBAC, ELPAC and other state assessments.
13. Evaluate the effectiveness of interventions and use the analysis to continuously improve intervention outcomes.
14. Determine obstacles to a-g course completion. Make and implement plans to remedy the obstacles.
15. Ensure that all students have the opportunity to qualify for programs for gifted students and that all identified students have the opportunity to participate in GATE activities.
16. Ensure that all students have access to advanced learning opportunities.
17. Individually review students who are not gaining English proficiency, determine whether the obstacle is English language, academics, a specific course or other causes, and design a plan to remove the obstacle(s).
18. Aggregate data regularly to serve as the basis for determining professional development offerings. Distill the aggregated data with the assistance of a diverse group of educators and stakeholders to develop a list of desired professional development offerings based on said data.
19. Coordinate the topics and timing of professional development offerings to minimize interruptions of instructional time and to maximize adult learning.
20. Conduct formal and informal classroom visits during which teacher efficacy is recognized. Ensure that follow-up and feedback are provided so that professional development topics are implemented.

21. Provide professional development opportunities for classified educators in support positions of all types so that their work can contribute more robustly to student learning.

22. Use PLC time to examine student work, group students by need, plan effective instructional strategies and share learning tasks that garner desired results.

Appendix

Appendix A – Study Agreement

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

FISCAL CRISIS & MANAGEMENT ASSISTANCE TEAM
STUDY AGREEMENT
October 5, 2017
AMENDED STUDY AGREEMENT
April 11, 2018

The Fiscal Crisis and Management Assistance Team (FCMAT), hereinafter referred to as the team, and the Coalinga-Huron Joint Unified School District, hereinafter referred to as the district, mutually agree as follows:

1. **BASIS OF AGREEMENT**

The team provides a variety of services to local education agencies (LEAs). The district has requested that the team assign professionals to study specific aspects of the district's operations. These professionals may include staff of the team, county offices of education, the California State Department of Education, school districts, or private contractors. All work shall be performed in accordance with the terms and conditions of this agreement.

In keeping with the provisions of Assembly Bill 1200, the county superintendent will be notified of this agreement between the district and FCMAT and will receive a copy of the final report. The final report will also be published on the FCMAT website.

The premise of the October 5, 2017 had a more in-depth look at business services processes and procedures since the district did not have an Assistant Superintendent of Business Services at that time. The parties agree to amend the scope of work to the following:

2. **SCOPE OF THE WORK**

A. Scope and Objectives of the Study

1. Conduct an organizational and staffing review of the following departments and provide comparative staffing data for up to five unified school districts of similar size and make recommendations for staffing improvements or reductions, if any:

a. Business Department
b. Human Resources
c. Educational Services

2. Evaluate the current work flow and distribution of functions within each department above, and make recommendations for improved efficiency, if any.

3. Review operational processes and procedures for the departments listed above and make recommendations for improved efficiency, if any.

B. Services and Products to be Provided

1. Orientation Meeting - The team will conduct an orientation session at the district to brief district management and supervisory personnel on the team's procedures and the purpose and schedule of the study.
2. On-site Review - The team will conduct an on-site review at the district office and at school sites if necessary.
3. Exit Meeting - The team will hold an exit meeting at the conclusion of the on-site review to inform the district of significant findings and recommendations to that point.
4. Exit Letter – Approximately 10 days after the exit meeting, the team will issue an exit letter briefly memorializing the topics discussed in the exit meeting.
5. Draft Report - Electronic copies of a preliminary draft report will be delivered to the district's administration for review and comment.
6. Final Report - Electronic copies of the final report will be delivered to the district's administration and to the county superintendent following completion of the review. Printed copies are available from FCMAT upon request.
7. Follow-Up Support – If requested by the district within six to 12 months after completion of the study, FCMAT will return to the district at no cost to assess the district's progress in implementing the recommendations included in the report. Progress in implementing the recommendations will be documented to the district in a FCMAT management letter. FCMAT will work with the district on a mutually convenient time to return for follow-up support that is no sooner than eight months and no later than 18 months after completion of the study.

3. PROJECT PERSONNEL

The FCMAT study team may also include:

A. To be determined	*FCMAT Staff*
B. To be determined	*FCMAT Consultant*
C. To be determined	*FCMAT Consultant*
D. To be determined	*FCMAT Consultant*

4. PROJECT COSTS

The cost for studies requested pursuant to Education Code (EC) 42127.8(d)(1) shall be as follows:

A. $650 per day for each staff member while on site, conducting fieldwork at other locations, presenting reports and participating in meetings. The cost of independent FCMAT consultants will be billed at their actual daily rate for all work performed.

B. All out-of-pocket expenses, including travel, meals and lodging.

C. The district will be invoiced at actual costs, with 50% of the estimated cost due following the completion of the on-site review and the remaining amount due upon the district's acceptance of the final report.

Based on the elements noted in section 2A, the total not-to-exceed cost of the study will be $22,600.

D. Any change to the scope will affect the estimate of total cost.

Payments for FCMAT's services are payable to Kern County Superintendent of Schools - Administrative Agent located at 1300 17th Street, City Centre, Bakersfield, CA 93301.

5. RESPONSIBILITIES OF THE DISTRICT

A. The district will provide office and conference room space during on-site reviews.

B. The district will provide the following if requested:

1. Policies, regulations and prior reports that address the study scope.
2. Current or proposed organizational charts.
3. Current and two prior years' audit reports.
4. Any documents requested on a supplemental list. Documents requested on the supplemental list should be provided to FCMAT only in electronic

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format; if only hard copies are available, they should be scanned by the district and sent to FCMAT in electronic format.

5. Documents should be provided in advance of fieldwork; any delay in the receipt of the requested documents may affect the start date and/or completion date of the project. Upon approval of the signed study agreement, access will be provided to FCMAT's online SharePoint document repository, where the district will upload all requested documents.

C. The district's administration will review a preliminary draft copy of the report resulting from the study. Any comments regarding the accuracy of the data presented in the report or the practicability of the recommendations will be reviewed with the team prior to completion of the final report.

Pursuant to EC 45125.1(c), representatives of FCMAT will have limited contact with pupils. The district shall take appropriate steps to comply with EC 45125.1(c).

6. PROJECT SCHEDULE

The following schedule outlines the planned completion dates for different phases of the study and will be established upon the receipt of a signed study agreement:

Orientation:	to be determined
Staff Interviews:	to be determined
Exit Meeting:	to be determined
Draft Report Submitted:	to be determined
Final Report Submitted:	to be determined
Board Presentation:	to be determined, if requested
Follow-Up Support:	if requested

7. COMMENCEMENT, TERMINATION AND COMPLETION OF WORK

FCMAT will begin work as soon as it has assembled an available and appropriate study team consisting of FCMAT staff and independent consultants, taking into consideration other jobs FCMAT has previously undertaken and assignments from the state. The team will work expeditiously to complete its work and deliver its report, subject to the cooperation of the district and any other parties from which, in the team's judgment, it must obtain information. Once the team has completed its fieldwork, it will proceed to prepare a preliminary draft report and a final report. Prior to completion of fieldwork, the district may terminate its request for service and will be responsible for all costs incurred by FCMAT to the date of termination under Section 4 (Project Costs). If the district does not provide written notice of termination prior to completion of fieldwork, the team will complete its work and deliver its report and the district will be responsible for the full costs. The district understands and agrees that FCMAT is a state agency and all FCMAT reports are published on the FCMAT website and made available to interested parties in state government. In the absence of extraordinary circumstances, FCMAT will not withhold preparation, publication and distribution of a report once fieldwork has been completed, and the district shall not request that it do so.

8. **INDEPENDENT CONTRACTOR**

FCMAT is an independent contractor and is not an employee or engaged in any manner with the district. The manner in which FCMAT's services are rendered shall be within its sole control and discretion. FCMAT representatives are not authorized to speak for, represent, or obligate the district in any manner without prior express written authorization from an officer of the district.

9. **INSURANCE**

During the term of this agreement, FCMAT shall maintain liability insurance of not less than $1 million unless otherwise agreed upon in writing by the district, automobile liability insurance in the amount required under California state law, and workers compensation as required under California state law. FCMAT shall provide certificates of insurance, with Coalinga-Huron Joint Unified School District named as additional insured, indicating applicable insurance coverages upon request prior to the commencement of on-site work.

10. **HOLD HARMLESS**

FCMAT shall hold the district, its board, officers, agents and employees harmless from all suits, claims and liabilities resulting from negligent acts or omissions of its board, officers, agents and employees undertaken under this agreement. Conversely, the district shall hold FCMAT, its board, officers, agents and employees harmless from all suits, claims and liabilities resulting from negligent acts or omissions of its board, officers, agents and employees undertaken under this agreement.

11. CONTACT PERSON

Name: Lori Villanueva
Telephone: (559) 935-7500
E-mail: lvillanueva@chusd.org

SIGNED BY LORI VILLANUEVA OCTOBER 10, 2017
Lori Villanueva, Interim Superintendent Date
Coalinga-Huron Joint Unified School District

Michael H. Fine, OCTOBER 5, 2017
Michael H. Fine, Date
Chief Executive Officer
Fiscal Crisis and Management Assistance Team

AMENDED STUDY AGREEMENT

4/11/18

Lori Villanueva, ~~Interim~~ Superintendent Date
Coalinga-Huron Joint Unified School District

Michael H. Fine April 11, 2018
Michael H. Fine, Date
Chief Executive Officer
Fiscal Crisis and Management Assistance Team