

Emery Unified School District

Management Assistance Review

July 28, 2010



Joel D. Montero
Chief Executive Officer





CSIS California School Information Services

July 28, 2010

John Sugiyama, Superintendent
Emery Unified School District
4727 San Pablo Avenue
Emeryville, CA 94608

Dear Superintendent Sugiyama:

In July 2009, the Emery Unified School District and the Fiscal Crisis and Management Assistance Team (FCMAT) entered into an agreement for a study that would perform the following:

The district has requested a review by FCMAT of four district office positions after the district has had time to begin the 2009-10 fiscal year and feel the impact of changes to the budget based on state budget reductions to K-12 education. The positions include the following:

Accounts Payable/Payroll/ASB*	Director of Business*
Personnel/Facilities*	Chief Business Official*

*These position titles do not necessarily reflect current job descriptions. Rather, they reflect the responsibilities the positions are currently assigned.

Specifically, the team will:

1. Review the duties and responsibilities currently performed in these positions and provide recommendations on whether the duties should be realigned to improve efficiency.
2. Provide options to reconfigure the organizational structure in the district office, including a sample org chart.
3. Provide recommendations for updating the job descriptions of the four positions based on the team's recommendations from items 1 and 2.

The study agreement was amended in February 2010 to add the following scope items:

- The duties and responsibilities currently performed in the technology department be reviewed and asked that recommendations be provided on whether the performed duties should be realigned to improve efficiency, while ensuring needs are still met.
- The food service administrative and clerical positions be reviewed for potential restructuring to reduce encroachment in the program as well as to improve efficiency.

FCMAT

Joel D. Montero, Chief Executive Officer

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Administrative Agent: Christine L. Frazier - Office of Kern County Superintendent of Schools

This report contains the study team's findings and recommendations. We trust that the information presented will be beneficial to all concerned.

Thank you for allowing us to serve you, and please give our regards to all the employees of the Emery Unified School District.

Sincerely,

A handwritten signature in black ink, appearing to read "Joel D. Montero". The signature is stylized with a large initial "J" and "M".

Joel D. Montero
Chief Executive Officer

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Foreword - FCMAT Background

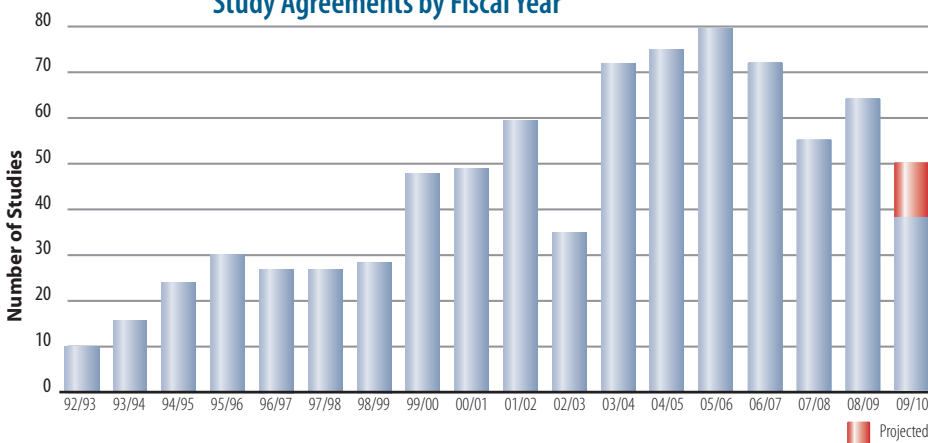
The Fiscal Crisis and Management Assistance Team (FCMAT) was created by legislation in accordance with Assembly Bill 1200 in 1992 as a service to assist local educational agencies (LEAs) in complying with fiscal accountability standards.

AB 1200 was established from a need to ensure that LEAs throughout California were adequately prepared to meet and sustain their financial obligations. AB 1200 is also a statewide plan for county offices of education and school districts to work together on a local level to improve fiscal procedures and accountability standards. The legislation expanded the role of the county office in monitoring school districts under certain fiscal constraints to ensure these districts could meet their financial commitments on a multiyear basis. AB 2756 provides specific responsibilities to FCMAT with regard to districts that have received emergency state loans. These include comprehensive assessments in five major operational areas and periodic reports that identify the district's progress on the improvement plans.

In January 2006, SB 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 nearly 750 reviews for local educational agencies, including school districts, county offices of education, charter schools and community colleges. Services range from fiscal crisis intervention to management review and assistance. FCMAT also provides professional development training. The Kern County Superintendent of Schools is the administrative agent for FCMAT. The agency is guided under the leadership of Joel D. Montero, Chief Executive Officer, with funding derived through appropriations in the state budget and a modest fee schedule for charges to requesting agencies.

Study Agreements by Fiscal Year



Total Number of Studies	743
Total Number of Districts in CA	1,050
Management Assistance	705 (94.886%)
Fiscal Crisis/Emergency	38 (5.114%)
Note: Some districts had multiple studies.	
Eight districts have received emergency loans from the state.	
(Rev. 12/8/09)	

Introduction

Background

The Emery Unified School District is located in Alameda County and encompasses approximately 1.2 square miles, including the city of Emeryville. The district is composed of two schools, Anna Yates Elementary School and Emery Secondary School, and has an enrollment of approximately 780 students.

In June 2009, the district entered into a study agreement with the Fiscal Crisis and Management Assistance Team (FCMAT) for a study that would perform the following:

The district has requested a review by FCMAT of four district office positions after the district has had time to begin the 2009-10 fiscal year and feel the impact of changes to the budget based on state budget reductions to K-12 education. The positions include the following:

Accounts Payable/Payroll/ASB*	Director of Business*
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Specifically, the team will:

1. Review the duties and responsibilities currently performed in these positions and provide recommendations on whether the duties should be realigned to improve efficiency.
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- The food service administrative and clerical positions be reviewed for potential restructuring to reduce encroachment in the program as well as to improve efficiency.

Study Team

The study team was composed of the following members:

Michelle Plumbtree FCMAT Chief Management Analyst Petaluma, CA	Lisa Hayes FCMAT Consultant Modesto, CA
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Mary Barlow
FCMAT Deputy Administrative Officer
Bakersfield, CA

Linda Grundhoffer
FCMAT Consultant
Danville, CA

Leonel Martínez
FCMAT Public Information Specialist
Bakersfield, CA

Study Guidelines

FCMAT visited the district October 14, 15 and 16, 2009 to review data, collect information and conduct interviews for the initial scope points. FCMAT again visited the district on April 15, 2020 to review data, collect information and conduct interviews for the additional scope items. This report is the result of those activities.

Executive Summary

In 2008, the Fiscal Crisis and Management Assistance Team (FCMAT) was requested to perform a management assistance review of the Emery Unified School District that covered several areas, including the following:

- Preparing a multiyear financial projection using FCMAT's Budget Explorer software.
- Conducting a review of the district's budget development and monitoring, updating processes and procedures in the budget area, and providing recommendations that would help ensure that all budgets reflect current revenue and expenditure expectations.
- Reviewing the district's current organizational structure in the Business Department and provide recommendations for staffing levels and job responsibilities.

FCMAT issued a report on these issues in 2008 and used this report as a reference in the completion of the current review. The district has subsequently implemented many of the recommendations.

FCMAT was initially invited to return to Emery Unified in 2009 to focus on the Business Department's organizational structure, including a review of the duties and responsibilities performed in the business office. The team also was asked to provide recommendations on whether business office duties should be realigned to improve efficiency, as well as revise job descriptions to more accurately reflect the position and help the district prepare for a transition in leadership. The superintendent and chief business official positions are scheduled to be vacated in the next fiscal year. After initial fieldwork, FCMAT was invited to perform additional fieldwork to review the Technology Department's duties and responsibilities as well as the administrative and clerical positions in food service to improve efficiency and potentially reduce costs.

The district has had more than six superintendents/state administrators in the last nine years. These administrators implemented various staffing configurations to meet different needs in the district office, prompting overstaffing at higher levels as well as confusion about roles and responsibilities. In an effort to mitigate this effect, the current superintendent contracted with FCMAT to complete this study and provide sufficient time for the district to implement FCMAT's recommendations under his direction before his planned departure.

Emery Unified works closely with the local community and sponsors and/or supports many community-based activities and programs. Staff members from the Business, Facility, Technology, Enrollment Center, and Food Service/Wellness departments participate in community boards and committees. Emery Unified will continue to emphasize wellness as a goal for students and remain an arts leadership district. However, like most California school districts, Emery Unified is facing budget shortfalls and seeking ways to streamline operations and reduce operational costs.

The district should ideally be staffed according to the standards used in other school districts of similar size and type and function consistently with the generally accepted theories of organizational structure in K-12 education. These theories include span of control, chain of command, and line and staff authority. A FCMAT comparison of district office staffing with that of similar districts found that Emery Unified's staffing level continues to be equal to or greater than the comparison districts.

The district should discontinue its contract for payroll processing with the Alameda County Office of Education.

FCMAT found it difficult to compare Emery Unified to districts of similar size because the other districts are small, employed fewer staff members, and often did not separate the duties of the Human Resources and Business departments. For the purposes of this study, the Business and Human Resources departments were combined for ease of comparison. Emery Unified was the only district in the comparison districts with a full-time staff member assigned to human resources functions. Emery Unified should consider following the industry standard and evaluate the need for a full-time director of human resources position. The district should consider reassigning the duties among different positions in the district office. A new nonmanagement position should be created, and administrative human resources functions should be reassigned to this position. The director of human resources management functions should be assigned to the superintendent, who should also supervise the newly created administrative position.

Emery Unified has both a chief business official and a director of fiscal services. A district of this size does not normally require two managerial business positions to effectively manage the fiscal operations. Therefore, the director of fiscal services position should be considered for elimination, and an accountant position should be created. FCMAT's previous report recommended the addition of the director position, but the district subsequently added a full-time architect, which modified business office needs. Under this configuration, the new accountant position would no longer be considered supervisory or management and would handle the daily accounting and business activities. All supervisory responsibilities previously assigned to the director of fiscal services should be delegated to the chief business official.

The director of fiscal services position should be considered for elimination, and an accountant position should be created. This function and the associated tax processing should be transferred to the district, and the duties absorbed by the accountant and the accounting technician.

The district is in the process of entering into a unique partnership with the city of Emeryville and the local community for a construction project called the Emeryville Center of Community Life. The district hired a full-time architect and contracted for services from a consultant, a lease-leaseback construction company, and an architect to complete the various aspects of the project. In some cases, the responsibilities detailed in the various contracts and requests for proposal (RFPs) for this project duplicate the duties included in the job descriptions of the district architect and chief business official. The district should review the descriptions and contracts to eliminate duplication of effort and potentially reduce overall costs. The district should also consider changing the title of the full-time architect to director of facilities and construction.

Business office job descriptions continue to be outdated or nonexistent. FCMAT has developed draft job descriptions for business office positions so that they reflect the duties performed, including new titles. These job descriptions align roles and responsibilities with the appropriate positions and redistribute workload as needed. The descriptions include those of the CBO, accountant, accounting technician and administrative specialist.

The district should develop an organizational chart that clearly articulates the chain of command and incorporates an appropriate span of control. FCMAT has provided two draft organizational charts, one organized by function and the other by title. These are included as part of the next section of this report. At present, food services, technology services and facility staff members report to the superintendent. These operational areas should report to the CBO as is the case

at other comparison districts using best practices. The accountant and accounting technician should report to the CBO, while the new position of administrative specialist should report to the superintendent.

To improve relatively low student test scores, the district focused on obtaining additional local and categorical funding for low-achieving students. Various opportunities exist to apply for additional outside local funding, but the district has insufficient time and personnel to accomplish this task. The district should consider adding the position of grant writer. This position can access additional resources, ensure that current underlying services continue to be part of district programs, and prevent these programs from becoming a financial burden on the general fund. It is critical that grant funds be sufficient to pay for the position.

The Technology Department meets the needs of district technology users. The effectiveness of the technology team can be attributed to intelligent support strategies that have been adopted by the district and the strong skills, personal initiative and commitment of the staff. FCMAT reviewed the duties of the technology staff and compared them with those of similar-sized districts. The team concluded that the two existing part-time PC technicians that support the elementary school should be eliminated, with the responsibilities transitioned to the technology assistant.

Emery Unified has experienced data-integrity problems that were ultimately resolved with the transfer of all data-entry responsibilities to the registrar two years ago. The registrar enters all student data into the Aeries student attendance software for enrollment and demographics, manages all attendance for the secondary school, and attendance reporting for the district. At the elementary site, the office staff is currently responsible for entering student attendance into Aeries. The secondary-school office staff should also enter its student information, providing the registrar with additional time to assist in the other areas identified in this report. The principals should be held responsible for attendance reporting for their schools. The registrar should provide training to both elementary and secondary staff on appropriate attendance procedures.

Over the past years, the director of enrollment outreach and communications has acquired several responsibilities more related to communications and community relations than enrollment processing. The district should evaluate which of these functions are priorities and will continue to be supported given the current budget constraints. The position should be reduced or eliminated to reflect actual responsibilities. The duties of paperwork collection and processing for new enrollees and interdistrict transfers could be transferred to the registrar if additional support is available for peak enrollment periods at the beginning of the school year and during the change of semester.

Other opportunity for savings and/or revenue recovery may be found in the food service and wellness programs. The district should investigate applying for the federal universal lunch program to eliminate the need for processing individual free and reduced price applications. In the interim, Emery Unified can optimize the number of students directly certified for free meals by using several methods of direct certification, including the free CSIS service to increase the number of qualified students and reduce the need for manual application processing and data entry. CSIS is a branch of FCMAT. The district should also consider eliminating or reducing the hours of the food service administrative assistant since the registrar could process applications and enter required data for free and reduced price meals.

Data from the food service and student information systems (Aeries) is not integrated and must be entered into both systems. Developing an interface between the systems will facilitate information sharing and reduce the duplication of efforts and errors that currently exist.

Emery provides services to students and families through the wellness program that may qualify for federal reimbursement. The district does not take advantage of the LEA Medi-Cal billing option. This is a program that provides the federal share of reimbursement for health assessment and treatment for Medi-Cal eligible children and family members within the school environment. This is open to LEA providers who employ or contract with qualified medical practitioners to render certain health services, and could serve as additional revenue to the district if implemented.

The district's business office still lacks written desk manuals, standard operating procedures and other reference documents. Desk manuals and documented procedures are important in ensuring effective internal controls, communicating the responsibilities of various positions, and aiding in employee evaluation. Procedural manuals should be developed for all business and business-related functions. These manuals should be updated annually and detail the steps necessary to comply with rules, regulations and district policies and procedures.

Each employee's performance should be evaluated at least annually by a manager who has knowledge of the employee's work. Evaluation criteria should be clearly communicated and measurable. Essential components of employee evaluations include following up on prior performance issues and establishing goals for improvement.

Findings and Recommendations

Organizational Structure

Business and Operations

At the Emery Unified School District, food services, technology services and facilities staff members and functions report to the superintendent. Although this organizational structure was developed at the request of prior superintendents, it is not the industry standard for K-12 education. The chief business official (CBO) would generally be responsible for the operational areas of Food Services, Technology and Facilities.

FCMAT's 2008 report recommended that the assistant superintendent of business assume a more active daily role in the Center for Community Life and other upcoming construction and facility projects. Since then, the district hired a full-time architect to assume these responsibilities. As a result, the previous recommendation is no longer applicable. The title of the assistant superintendent of business has subsequently been changed to chief business official since FCMAT's 2008 report to reflect the standard for duties and responsibilities in districts of similar size.

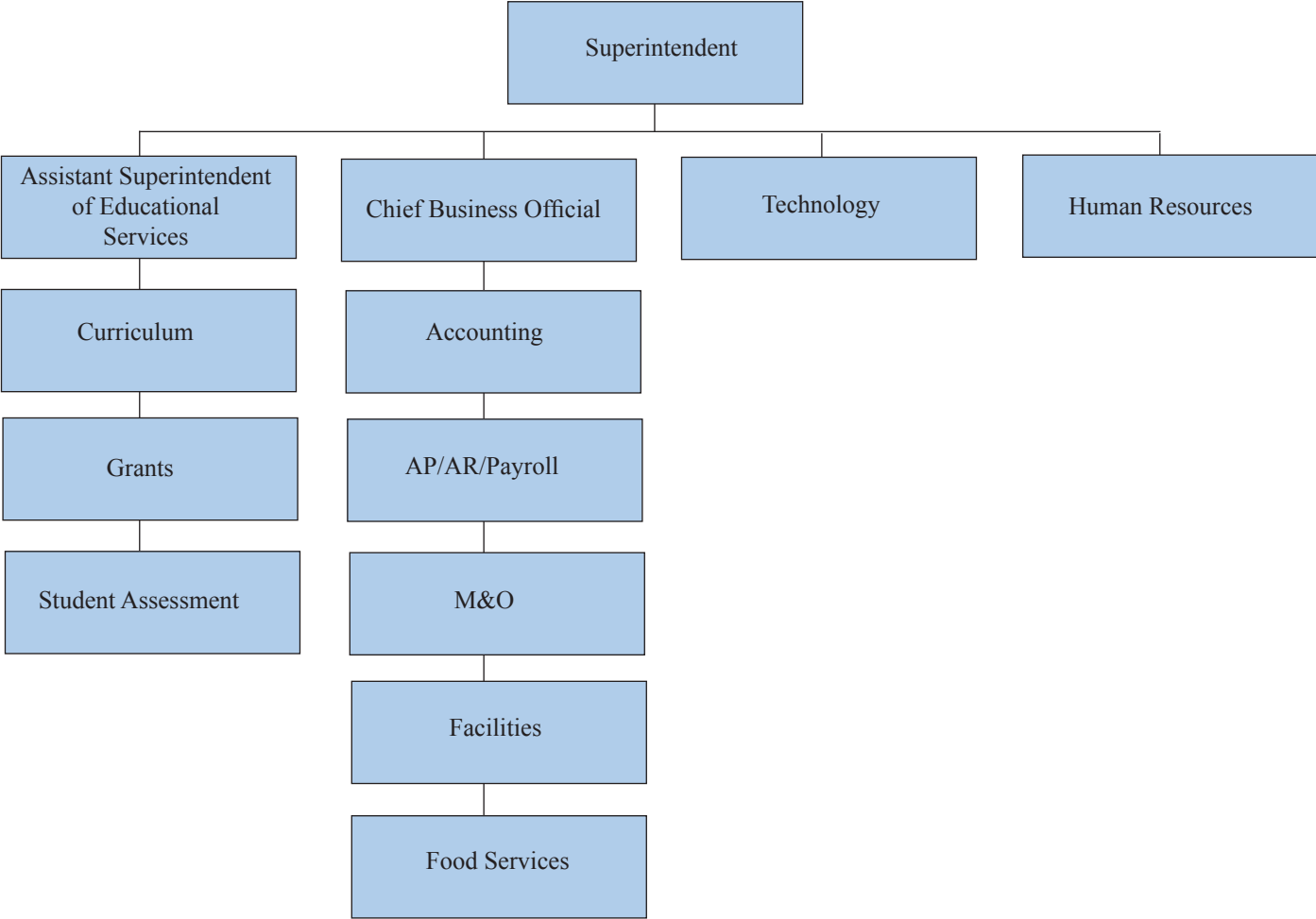
Because of the addition of the architect position, Emery Unified's structure is overstaffed at the management levels. FCMAT previously recommended that the district change the budget analyst's title to director so that the position could take a more active role in budget monitoring and other financial areas. These included functioning as the main contact with site and department administrators regarding their respective budgets. This recommendation was implemented, but the addition of the architect position (of which FCMAT was unaware) resulted in an excessive number of management positions and additional cost, requiring new staffing adjustments or recommendations regarding the management structure of the district.

Therefore, the CBO should again function as the daily budget and fiscal administrator, with a lower-level business position assigned to work with the general ledger and perform specific accounting functions. The accounting technician (currently titled the fiscal services specialist), who handles accounts payable, accounts receivable, and payroll, should report to the CBO instead of the accountant.

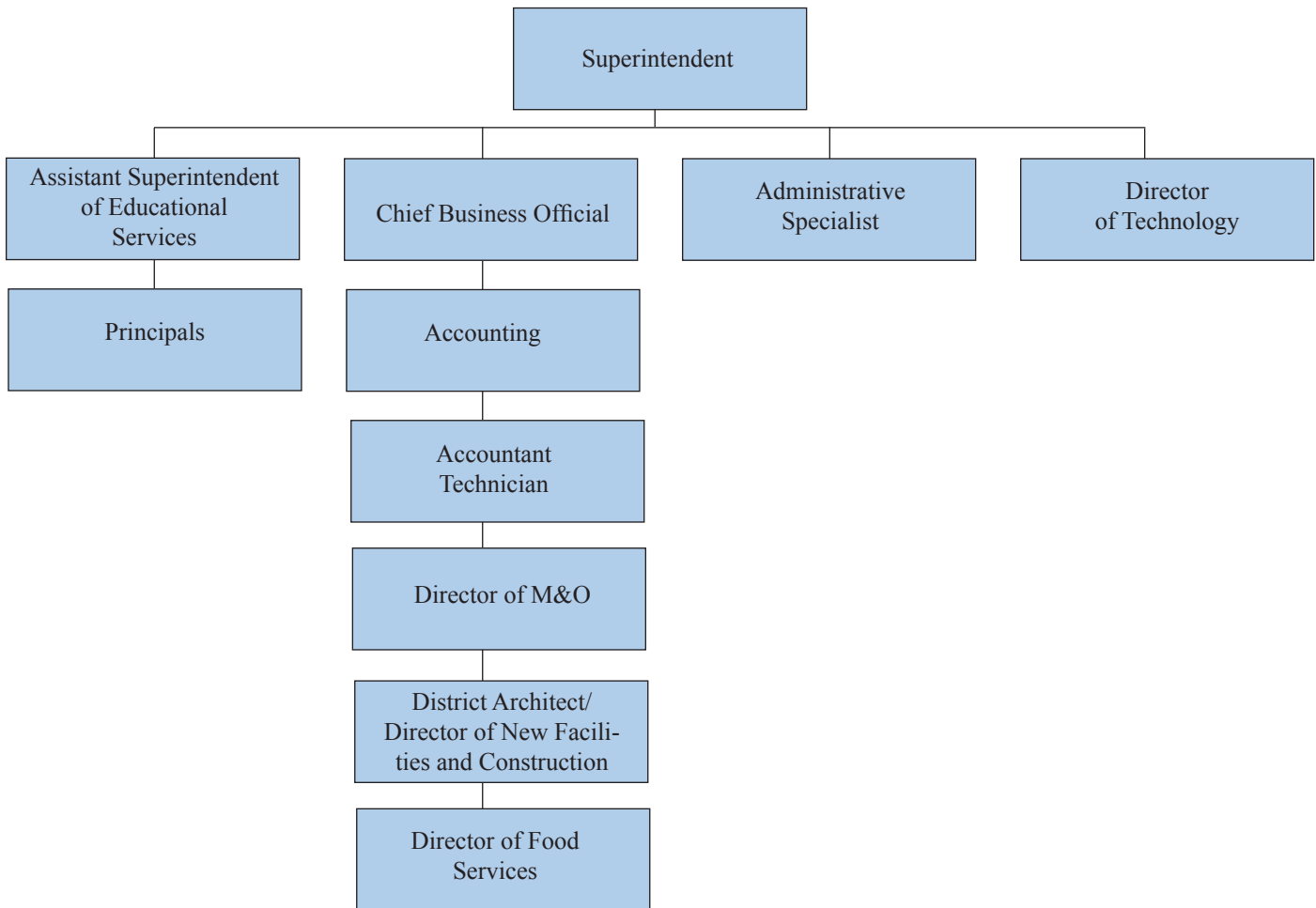
On the following two pages, FCMAT has provided sample two organizational charts that articulate a chain of command and incorporate an appropriate span of control. One chart is organized by function and the other by title.

Therefore, the CBO should again function as the daily budget and fiscal administrator, with a lower-level business position assigned to work with the general ledger and perform specific accounting functions.

Organizational Chart - Functions



Organizational Chart - Job Titles



Human Resources

At Emery Unified, the director of human resources oversees all personnel issues. Most districts of comparable size do not employ a full-time position to perform human resources functions. Instead, the superintendent's secretary often performs these tasks, and this was the case at Emery Unified in past years. Although the director of human resources position is important because of the various compliance regulations and guidelines involved, FCMAT does not believe a district of this size requires a full-time management position to perform the required tasks. Therefore, the current structure should be changed to modify or eliminate the position.

Under the new structure, the superintendent would assume the director of human resources' management duties, and the more basic and clerical duties would be delegated to a new position called the administrative specialist. In addition to human resources tasks, the specialist's duties would include opening mail, distributing vendor warrants, and other tasks that promote better internal controls and checks and balances throughout the district office. The accounting technician would distribute payroll warrants. In the 2008 report, FCMAT outlined concerns about the poor internal controls involved in various duties handled by the accounting technician. These included opening mail and mailing vendor and employee payments. The new structure would assign the administrative specialist and accounting technician to perform these tasks, strengthening internal controls.

Payroll Processing

The Alameda County Office of Education processes the district's payroll and reconciles/pays the district's payroll taxes and retirement payments. This arrangement was implemented after the district received a state loan because of noncompliance issues in processing payroll. The cost for this service has continued to increase annually. However, because current staffing levels allow these tasks to be accomplished by district staff, the contractual arrangement with the county office should be discontinued.

At present, the district staff must enter all information into the accounting system and balance time sheets, ensuring that coding is correct. If the district processed payroll, the additional time necessary for the district staff to accomplish this task and pay the associated taxes is reasonable and would represent a cost savings. The county office would still perform a payroll audit after the district processed the payroll.

Under the general supervision of the CBO, the administrative specialist should process payroll, including performing calculations to prepare and maintain all employee payroll records. This position should also prepare, maintain, audit and verify payrolls and supporting documents and records for all employees; respond to general inquiries regarding payroll; and use independent judgment and problem-solving skills to implement the district's payroll compensation and record-keeping procedures. The accountant would be responsible for balancing and reconciling payroll, payroll taxes and benefits, as well as preparing payroll tax forms and payroll tax deposits. The two employees directly involved in payroll provide an effective internal control structure with appropriate checks and balances.

Grant Writer

Most of the state's public school districts, including Emery Unified, benefit from a variety of programs funded by grants. Students and the community benefit in several ways from various instructional and student support programs that operate through grant funding.

Emery Unified receives nearly 13% of its general fund budget from grants and other external funding. Working to improve relatively low test scores, the district focused on obtaining categorical funding for low-achieving students. Various additional opportunities exist to apply for outside local funding, but the district has insufficient time and resources to accomplish this effort. The superintendent indicated that the district wants to continue its tradition of accessing grant funding, but needs assistance in this area because grant writing is time consuming and requires expertise to maximize success.

For these reasons, the district should consider adding a grant writer position. This position can access additional resources, ensure that current underlying services continue to be part of district programs, and prevent these programs from becoming a financial burden on the general fund.

The cost of this position can be significant, particularly considering the fiscal challenges the district continues to experience. However, the cost to the district's students, programs and financial position may be even greater without the resources a writer can access. If other local funding cannot be secured, the first year of the grant writer position could be funded from a one-time allocation of district unrestricted reserves. Future funding would be provided from grant funds secured by the writer. If the position cannot be funded entirely from underlying grants after the first year, it should be considered for elimination. The position should be assessed annually to determine whether funding is adequate to support the total cost of the position.

Technology

The Technology Department at Emery Unified is composed of a director of technology, a technology assistant, two part-time PC technicians, and a school registrar. This small team is responsible for all of the district's technology, data and telecommunications assets. It provides the standard suite of technology services, including: maintenance and support of district hardware and networks; software installation, maintenance and support; installation and maintenance of administrative and student information systems; end user training for desktop applications and curricular and information systems; telecommunications services; and establishment and maintenance of all user accounts for administrative users, teaching staff and students. The district has implemented several information systems, including Aeries for student information, Follett for library services, Data Director for assessment and analysis, PCS for food service, and eTruancy for managing attendance reporting. The technology team also supports administrative desktop applications and numerous classroom applications.

The department's responsibilities are distributed among the staff. The director of technology is responsible for the district telecommunications and data networks, establishing technology policies and procedures, technology planning, managing technology related projects, supervising staff, conducting user training, managing the district's website, state, federal and internal reporting, and researching applications and resources for education. In addition, the director provides support to the community senior center and recreation center computer labs, serves as the chairman of the Student Attendance Review Board (SARB), and oversees several student intern programs.

The technology assistant position was originally designed solely for desktop support. The assistant has become the primary support for the district network and servers. This position is responsible for keeping more than 400 computers operational. While the technology assistant works mostly at the high school and district office, the position also supports the elementary school users and manages the attendance calling system as well as the other auxiliary software systems for the libraries, food service, and curriculum. Training responsibilities for the desktops and applications

are shared between the technology assistant and the director of technology. The two part-time PC assistants primarily service hardware at the elementary school.

The registrar is located at the high school enrollment center, but provides support for both district schools. This position is responsible for entering all student information for new and continuing students, monitoring attendance, attendance reporting, grade reporting, maintaining pre-ID information, and generating transcripts.

Emery Unified uses a centralized process to evaluate increases or decreases in student enrollment and attendance. Unlike the comparison districts, Emery Unified has an employee responsible for community outreach, running the enrollment center, and acting as the public information officer. The enrollment center was established by one of the former superintendents to stabilize enrollment at a time when the district's student population was declining. More than 40% of the district's student population is composed of inter-district transfer students drawn predominantly from the Oakland Unified School District. These are typically high school students seeking smaller learning environments and class sizes. The enrollment center supports students and families through the enrollment process. The director of enrollment outreach and communications ensures all the necessary paperwork is collected and reviewed. The paperwork is then forwarded to the registrar, who enters all the student information into Aeries. In addition to facilitating enrollment and collecting required paperwork for new enrollees, the director of enrollment outreach and communications supports numerous district programs and initiatives, participates on many local boards, directs a summer job program for student interns, facilitates the grandparent support group, and has at times acted as a special assistant to the superintendent for special projects

The Technology Department meets the needs of district technology users with its current staff. The effectiveness of the team can be attributed to intelligent support and learning strategies that have been adopted by the district, and to the strong skills, personal initiative and commitment of the staff. District users are supported by the director of technology and the technology assistant. High school users receive a high level of support from the technology assistant primarily because of the assistant's high skill level. The two part-time PC technicians support the elementary school users, and all these positions back each other up as needed. Technology staff members also are available during off hours to support community computer labs, home VPN users and all board meetings.

The Technology Department uses personnel efficiently through the adoption of time and labor-saving strategies such as the implementation of an automated help desk system, the establishment of hardware and software standards, the use of support tools such as DeepFreeze and NComputing, and self-initiated staff development.

The district has a mix of computers with students, teaching and administrative staff using both Macintosh and Windows platforms. The district has standardized on Windows-based computers for both office and classroom workstations. Hardware and software standards are defined in the technology plan. Adherence to standards facilitates and streamlines technical support by minimizing the various types of hardware and software the staff must support; however, the district has many older workstations that will need to be replaced to meet the standard configuration. At the elementary school, the average student computer is eight years old. As computers are replaced, the Macintosh-based units are being phased out and replaced with the adopted standard. Macintosh computers can still be used and purchased for specific types of applications when a demonstrated curricular objective is supported. The district lacks a formal technology replacement plan.

A help-desk system called IssueTrak records and tracks support requests. Users access the system through a Web-based portal Online Helpdesk Management Systems (OHDMS). Another strategy adopted is the use of Deep Freeze, an application that supports several operating systems. This application allows system administrators to protect the core operating system and configuration files on a workstation or server by restoring a computer to its original configuration each time the computer restarts. The district is also implementing NComputing, a desktop virtualization system that uses hardware and software to create virtual desktops, enabling several users to simultaneously use one computer. If a problem occurs, only one system needs to be repaired.

User training for information systems and office tools is primarily conducted by the director of technology. As budgets permit, the district contracts to obtain training for specific applications such as Aeries. The director is also in charge of the Student Attendance Review Board (SARB), which is not a common configuration. The management of the SARB committee should be transferred to the director of special education and student services position.

The district has participated in state reporting for the last eight years as a full California School Information Services (CSIS) district. During the early years of state reporting, the district experienced data-integrity problems that were resolved two years ago with the transfer of all the data-entry responsibilities to the registrar. The registrar enters all student data into Aeries for enrollment and demographics, manages all attendance for the high school, and handles attendance reporting for the district. This position works with parents to resolve absences and produces tardy and truancy letters. Online attendance functionality is being implemented for Aeries. At the elementary site, office staff members enter student attendance into Aeries, and teachers collect student absence notes that are submitted to the district office. However, teachers often do not submit these notes to the office in a timely manner, resulting in inaccurate attendance accounting.

While reviewing the Technology Department and responsibilities, FCMAT found job descriptions that were out of date, inconsistent and did not reflect the actual duties of the staff. Performance evaluations are also not performed regularly.

Over the years, the director of enrollment outreach and communications assumed several responsibilities more related to communications and community relations than enrollment processing. The district should evaluate which of these functions are priorities and will continue to be supported given the current budget constraints. Paperwork collection and processing for new enrollees and interdistrict transfers could be transferred to the registrar if additional support is available for peak enrollment periods at the beginning of the school year and during the change of semester.

Food Service

The district has a wellness program mandated by the federal government to provide access to medical, dental and social services. The program is operated by the Food Service/Wellness Department. The food service supervisor and an administrative assistant provide all office and administrative duties. The wellness program processes applications for students and families, including those for Healthy Families, which nets the district \$50 per qualified applicant. The food service supervisor manages 33 wellness program interns funded by a grant from the Emery Education Fund. Another function of the wellness program is to keep track of medical records, immunizations and student medical conditions. The food service and wellness program maintain confidential student data that into entered into separate systems.

While reviewing the Technology Department and responsibilities, FCMAT found job descriptions that were out of date, inconsistent and did not reflect the actual duties of the staff.

There is an opportunity for savings and/or revenue recovery in the food service and wellness programs. In the 2008-2009 school year, 82% of the district's students were identified as qualifying for free and reduced price meals. To eliminate the need for processing individual applications, the district should investigate applying for federal universal lunch program. In the interim, Emery Unified can optimize the number of students directly certified for free meals by using several methods of direct certification, including the free service offered by CSIS. In the interim, the registrar could process applications for free and reduced price meals and enter the information manually. Data from the food service and student information systems are not integrated and must be entered into both systems. Developing an interface between the systems will reduce duplication of effort. The district is working to rectify this.

The district provides wellness program students and families with services that may qualify for reimbursement. The district does not take advantage of the LEA Medi-Cal billing option, a program that provides the federal share of reimbursement for health assessment and treatment for Medi-Cal eligible children and family members. This program is open to LEA providers who employ or contract with qualified medical practitioners to render certain health services.

Recommendations

The district should:

1. Assign the CBO to supervise and oversee food services, the director of new facilities and construction, maintenance and operations, and facilities. A management team should be created and meet regularly to help these operational divisions communicate and work together to ensure cost-effectiveness and efficiency. Sample organizational charts, by function and by title, are included as part of the previous section of report.
2. Eliminate the director of fiscal services position and create an accountant position to handle the general ledger and daily accounting tasks.
3. Assign the accounting technician (who handles accounts payable/accounts receivable) to report to the CBO.
4. Process payroll and associated taxes in house and terminate the contract with the Alameda County Office of Education.
5. Consider adding a grant writer position. The first full year of this position should be funded from a one-time allocation of district unrestricted reserves, and future funding should come from grant resources acquired by the writer. The district should eliminate the grant writer position after the first year if it is not being funded entirely from grants accessed by the position.
6. Modify the director of human resources position to an administrative specialist position that reports to the superintendent. The administrative specialist will handle human resources, payroll and some business related functions.
7. Eliminate the two part-time PC technicians who support elementary users. These responsibilities should be transferred to the technology assistant, and technical support for board meetings should be eliminated.

8. Evaluate and update Technology Department job descriptions to reflect actual responsibilities. The skills required for the positions should be evaluated with respect to placement on the salary schedule.
9. Assign the principals with responsibility for attendance reporting for their schools. The registrar should train the elementary-school staff on appropriate attendance procedures. The office staff should collect absence notes for Anna Yates Elementary School for timely entry into Aeries.
10. Transfer the management of the SARB committee to the director of special education and student services position.
11. Evaluate the duties of the director of enrollment outreach and communications to determine which will continue to be supported. The position should be reduced or eliminated to reflect actual responsibilities. Paperwork collection and processing for new enrollees and interdistrict transfers should be transferred to the registrar. The district should ensure additional support is available for peak enrollment periods at the beginning of the school year and during the change of semester.
12. Investigate applying for the federal universal lunch program to eliminate the need for processing applications. Several methods of direct certification should be utilized, including, the free service offered by CSIS, to increase the number of qualified students and reduce the need for manual application processing and data entry.
13. Consider eliminating or reducing the hours of the food service administrative assistant. If eliminated, the registrar could process applications and enter required data for free and reduced price meals.
14. Develop an interface between the food service system and Aeries to facilitate information sharing and reduce duplication of effort and errors.
15. Evaluate the LEA Medi-Cal billing option to provide reimbursement for district-provided services.

Duties and Responsibilities

Job Descriptions

The district's business office job descriptions continue to be outdated or nonexistent. FCMAT developed draft job descriptions for business office positions that reflect the duties performed, including recommended new titles. These job descriptions align roles and responsibilities with the appropriate positions and redistribute the workload as needed. The descriptions include those of the CBO, accountant, accounting technician and administrative specialist and are attached as Appendix A to this report.

Because job descriptions were unavailable in most cases, employees described their duties so that they could be evaluated with employee duties in comparative districts.

Recommendations

The district should:

1. Review FCMAT's recommended job descriptions and submit them to the governing board for approval once they are modified to fit district needs.
2. Ensure that the updated district office job descriptions reflect current duties and responsibilities and that a standard format is utilized that includes the minimum qualifications for each job.

Mailing Payments to Vendors

The accounting technician processes all purchase order requisitions from the school sites and departments, ensures there is an adequate budget amount for the requisition, obtains appropriate approvals, and converts the purchase requisition to a purchase order. The position also processes payment on vendor invoices for items received and/or services performed.

The accounting technician performs many functions related to vendor payments, including those listed above regarding purchase orders. Therefore, internal controls could be improved by ensuring that this position does not mail warrants to the vendor once they are received from the county office. The newly formed administrative specialist position should obtain these checks and mail them to vendors.

Associated Student Body

The accounting technician processes ASB payments and deposits. The district is considering the transfer of this responsibility from the district office to the school sites. This practice is common and appropriate if the district office can provide accountable and detailed oversight. If this change occurs, the district office should ensure there is adequate and appropriate oversight of ASB activities. The accountant should provide this oversight and perform bank reconciliations for ASB accounts. District office oversight should include the following:

- Providing annual ASB training for all site and district level employees who work with ASB activities.
- Periodically (at least annually) visiting each school site to provide support and to review the ASB procedures used at the site.

- Taking immediate action to correct findings related to ASB activities that are noted in the annual audit. The district should also ensure that the school sites are involved in developing action plans to avoid audit findings.
- Ensuring that all proposed fund-raising events are approved by the governing board or its designee at the beginning of each school year, and keeping the list updated throughout the year.
- Reporting the sales and use tax for the student store and other purchases on its sales tax report.
- Issuing 1099 forms for all independent contractors paid with ASB funds.
- Developing standard forms, processes and systems for ASB operations.
- Receiving and reviewing periodic financial statements from the ASB organizations.
- Reviewing the monthly bank reconciliations from the site ASBs.

Employee Leave/Substitute Payments

There is no process to ensure that the substitute payments correspond to an employee leave request for vacation, sickness or personal necessity.

Substitute employee time sheets are processed in the district office and sent to the county office for the processing of the actual payment. There is no process to ensure that the substitute payments correspond to an employee leave request for vacation, sickness or personal necessity. Substitutes should be paid only if they correspond with an employee on leave. Substitute payments should be matched to leave requests regardless of whether the district adopts FCMAT's recommendation to process payroll in house.

The district should establish policies and procedures related to employee leave. These should include an outline of employee responsibilities for requesting and reporting all types of leave, and identification of the forms that should be processed. In addition, the procedures should require the staff member responsible for human resources duties (i.e. the administrative specialist) to perform a monthly audit to ensure the accuracy of submitted information.

The district should also establish formal written policies regarding procedures for reconciling absence requests and the absence log. Substitute time sheets should be expanded to include additional detail and clarification of why the employee was absent. Strong internal controls require leave records to be correctly maintained and verified with substitute payments. The district should be able to reconcile the employee's leave time with the substitute pay event.

Extended Work Calendars

Employees submit time sheets to the fiscal service specialist for work performed over and above the normal contract. Although there should be an approved extended work calendar for these time sheets, it is absent in most cases. The district's current process is for the site administrator to approve extended work calendars for stipends, extra pay and overtime, and submit the calendar to the fiscal service specialist in the district office, where the sheets are correlated to the appropriate extended work calendar. Because the district has no approved extended work calendar, the fiscal service specialist works with site administrators to complete the document so the employee can be paid in a timely manner.

The practice should be changed so that all extended work calendars are processed through the staff member handling human resources functions (i.e. the administrative specialist) similarly to any other employee contract. Before working additional hours above their original contract, employees should be prohibited from working overtime without an extended work calendar that is board-approved and filed in the district office. Employees should not submit time sheets for work that has not been approved in this manner. Site administrators should be held responsible for ensuring that they do not assign work to employees without approved calendars.

Accounts Payable for Construction Projects

The district plans to implement a significant number of facilities construction and modernization projects, creating additional demands on the accounts payable function. These include construction contractor payment requests, which by law must be processed more quickly than the existing district practice.

By industry standards, the district's staffing levels are adequate for routine accounts payable functions and the number of transactions that occur for these functions. However, the additional volume that will be created by the construction and modernization program may exceed the staff's capacity to process all payments on time. An additional staff member may be needed to perform this function. The final determination on this issue should not be made until modernization of the elementary school begins and construction of the Center for Community Life begins, and the need is determined to be beneficial based on the cost of the position.

Recommendations

The district should:

1. Consider redistributing work among district office staff members if there is a need for additional assistance. The business office is adequately staffed based on FCMAT comparisons.
2. Create a schedule to review and update all job descriptions for positions in the district office as soon as possible so that they reflect current duties and responsibilities. A standard format should be utilized that includes minimum qualifications for each job. FCMAT has provided draft job descriptions as Attachment A to this report.
3. Assign the new administrative specialist to mail vendor warrants so that the employee who processes these payments does not have this responsibility. This will significantly strengthen internal controls.
4. Assign the accounting technician the responsibility of mailing payroll warrants, which would also strengthen internal controls.
5. Ensure there is adequate and appropriate oversight of ASB activities. The district office is responsible for this oversight regardless of where the payments are processed.
6. Establish formal written policies on the responsibilities of the administrative specialist and procedures for reconciling absence requests and the absence log.
7. Expand substitute time sheets to include additional detail and clarification of why an employee is absent so that these documents are easier to maintain and verify

against substitute payments. The district should also reconcile the employee's leave time with the substitute pay event.

8. Assign the administrative specialist to process all action data forms, including extended work calendars.
9. Add a position to manage the accounts payable process if deemed necessary when construction begins. The increased cost should be funded from the facility proceeds subject to review and approval of the governing board. Reevaluate the internal support staffing needs of the district when the Center for Community Life project enters the construction phase.

Facilities

The district is in the process of entering into a partnership with the city of Emeryville and the local community to complete a construction project called the Emeryville Center of Community Life. If completed as planned, this project will include a K-12 educational facility and a center for community learning and activities. The project has been in development for several years. In 2005, the city established the Community Services Department to coordinate and manage many projects, including working with the district to implement the initiative, called the Emeryville Center of Community Life.

The project construction cost is estimated at \$95 million, with total project cost estimated at \$120 million. The city designated \$25 million in redevelopment agency bonds toward the project. The district has \$1 million in capital facilities funding remaining and designated these funds for consultant contracts, including the architect request for proposal (RFP) for the design development and schematic phase. The district established eligibility with the Office of Public School Construction (OPSC) for \$10 million in new construction funding, but believes the eligibility can be as high as \$20 million. The district is working with consultants to pursue other state and federal funding and to conduct polls in April 2010 that will determine whether to place a Proposition 39 general obligation bond on the November 2010 ballot.

The district entered into a contract with a consultant to provide architectural services and act as project lead. In 2008, the district hired that consultant as a full-time district architect. Districts the size of Emery Unified typically do not employ a full-time architect, but because of the project's size and scope, this was a reasonable and timely decision. Because the project scope includes city and school district initiatives, the district should consider sharing the architect's salary and other compensation costs with the city of Emeryville.

On December 3, 2009, the joint city/schools committee reviewed a draft memorandum of understanding (MOU) and agreed to the document in form. The MOU proceeded to the district and city for approval and has been approved. This MOU details the financial relationship of the city and district for the calendar year through December 30, 2010. The MOU, which is valued at \$1.8 million with an allocation of 25% for the district and 75% for the city, addresses the shared costs of architectural fees, center for learning staff, environmental studies, consultant fees, supportive materials and supplies, and a reserve. The district uses developer fees to fund the architect's salary and should obtain an opinion from district legal counsel to ensure this practice is appropriate. Developer fees are generally restricted to projects related to student growth, which is not the purpose of this project.

The district should closely monitor the various contracts it issues to consultants and contractors in this project to ensure clarity of roles and responsibilities because many contractors often do similar types of work.

The Construction Management Association of America, a certification and advocacy group, indicates that the 120 most common responsibilities of a construction manager are grouped into the following categories:

- Project management planning
- Cost management
- Time management
- Quality management

- Contract administration
- Safety management
- Construction management professional practice

This includes specific activities like defining the responsibilities and management structure of the project management team, organizing and leading by implementing project controls, defining roles and responsibilities and developing communication protocols, identifying elements of project design and construction likely to prompt disputes and claims.

Interviews with the district architect and a review of the revised job description indicated that the architect's perceived role is closely aligned to that of a traditional construction manager. However, this role extends beyond the construction manager definition in the area of youth and community development and when the architect acts as the district architect of record on smaller projects.

The district and city are negotiating an MOU to formalize the relationship between the two entities and are considering developing a joint powers of authority (JPA) document to establish a formal relationship and governance. The district issued an RFP to hire an architect to complete the schematic design, design development, and construction documents. It has also interviewed and identified the top candidate and is negotiating with that candidate. The district intends to complete the contract after the MOU has been signed. An RFP was also developed to secure lease-leaseback construction services.

Review of Contracts, Request for Proposal (RFP) and Job Descriptions

FCMAT reviewed the contracts, job descriptions and RFPs of entities involved in the Emeryville Center of Community Life project. A brief summary of responsibilities in the scope of work and job descriptions of the various partners is listed below. The purpose of this summary is to identify the areas of potential duplication of effort.

School Facility Consultants – Contract signed June 8, 2009

- Help determine and maximize eligibility for state funding of new construction and modernization.
- Help the client prepare and submit the state applications required for new construction and or modernization (OPSC).
- Help access additional eligibility that may be generated through AB1014.
- Help the client prepare and submit the documentation needed to maximize federal stimulus funding for facilities.
- Participate in strategy meetings with the client and state agencies.
- Monitor the State Allocation Board and other state-level committees.
- Assist the client with planning services.

The not-to-exceed limit is \$30,000 in fiscal year 2009-10

Lease Leaseback Construction Services

Preliminary Services Agreement

- Provide preconstruction development and management services for the design phase. These services will conclude when the contractor and district enter into the lease agreement.

Design and approval phases

- Work with the district architect to develop the project budget and project schedule.
- Perform detailed evaluations on the plans and specifications, detailed construction budget cost projections, project schedule and phasing requirements, analysis of overall district project budget, constructability reviews of architect's work.
- Assist the architect in considering operating or maintenance costs with respect to selecting systems (mechanical, lighting, electrical, intercom, etc.) including life cycle costing.
- Perform a detailed analysis of the preliminary and final plans and specifications and provide the district with value engineering and recommendations regarding the scope and budget of the project. Suggest value engineering items, long lead purchases and a plan for revising the plan and specifications to the extent necessary to achieve the district's goals and objectives, including project completion date.
- Help the district obtain local and state licenses, permits, requirements, and approvals including but not limited to DSA, OPSC, CEQA, the city of Emeryville Planning Commission, the Emeryville City Council and the Emeryville Redevelopment Agency.
- Work with the district's legal counsel to prepare the documents needed for a lease/ leaseback arrangement.
- Provide estimating, scheduling and value engineering services throughout the design and construction document phases.
- Upon DSA approval of plans and specifications, provide the district a guaranteed maximum price for the construction of the project that will become the basis for the lease agreement.
- The contractor will not be paid for any of the preliminary services until completion of the construction of the project, and only out of the contingency balance remaining after the project construction closeout. Costs should be included in the proposed project budget.
- Payment is to be based on billable rates (which were not available).

The not-to-exceed limit was not available on the RFP documents provided to FCMAT.

RFP for Architectural Services

Preliminary Agreement for Architectural Services Responsibilities

- Page (5) Basic services rendered by the architect
- Schematic design phase
- Review and confirm the conceptual master plan and program furnished by the district.

- Prepare schematic design studies, drawings, and other necessary documents showing site utilization and the scale and relationship of components of the project.
- Provide a preliminary estimate of probable costs.
- The architect shall prepare for district's use any and all documents required for submittal or to comply with agency approval and funding processes as defined by the Office of Public School Construction, the Department of Education, and the Office of the State Architect, the city of Emeryville, and other agencies having jurisdiction over the project. The architect shall prepare all forms required by the Office of Public School Construction to submit to the State Allocation Board for a School Facilities Program project.
- Prepares the design development documents consisting of site and floor plans, elevations and other drawings and documents to describe the size and character of the project including all engineering and consulting disciplines.
- Revised estimate of construction costs, new plans and three-dimensional model.
- Interior design and similar services.
- Complete working drawings.
- Prepare all necessary bidding or proposal information bidding or proposal forms, general conditions of the contract and the contract documents between the district and the builder.
- Obtain bids for proposals and award and preparation of the construction contract.
- Provide general administration of the construction contract. Perform all duties specifically delegated to the architect of record for the project. (f. ii.) Advise and consult with and serve as district representative in the general administration of the construction contract and work as an integral team member with the builder and the district's representative throughout the construction project.
- Prepare field reports and reports to state agencies.
- Review schedules, drawings samples and other submissions of the contractor.
- (vii). Act as agent for district in project supervision.
- Examine and verify contractor's application for payments.
- Prepare and review change orders for approval by the contract.
- Make final detailed on site review of job, prepare punch list.
- Issue architects certificate of completion.

Estimated to be approximately \$300,000 for the design and schematic phase of the project.

Current Job Description of District Architect:

- Develop short- and long-term plans.
- Leads the district in developing district wide critical path planning analysis.
- Develops and implements a comprehensive construction schedule.
- Develops project work scopes and budgets.

- Administers and monitors the budget and progress of construction projects.
- Plans, reviews, and monitors the work of architects and planners in the development of construction bid documents.
- Prepares requests for proposals, memorandums of understanding, prebid conferences, construction walk-through, evaluation of proposals, prepares all reports to districts and partners on progress of projects.
- Prepares all necessary reports, forms, and documents required by relevant local, federal, state and various funding agencies.
- Prepares and monitors a comprehensive preventative maintenance and repair schedule for district facilities.
- Coordinates tasks between principal parties including architects, environmental consultants, engineers, and contractors.
- Prepares contracts for selected contractors/subcontractors to include construction specifications, design, and development guidelines.
- Researches financing requirements, costs, and timeline controls, and prepares notices to proceed.
- Reviews, designs, and develops documents for adequacy of scope and contractibility.
- Acts as district agent during the entire construction process ensuring that work is performed in a timely and acceptable manner processing progress payments and approving completed work.
- Monitors the assigned project.
- Recommends and coordinates approval of progress payments.
- Resolves disputes relating to revision of needs.
- Negotiates changes to contract/warranty issues with contractors and subcontractors.
- Coordinates punch list items.
- Prepares close-out documents.
- Acts as architect of record in production of construction documents for less extensive district facility projects.
- Prepares weekly construction activity reports.

Assistant Superintendent Job Description

A memorandum from a former superintendent indicates that a reorganization of district administration and management will take effect July 1, 2008. It indicates that the assistant superintendent/CBO shall “prepare applications to state and other funding agencies for the purpose of initiating facility construction upgrade and repair projects.”

Chief Business Official Job Description

The job posting for the CBO dated July 1, 2009 lists major responsibilities including the following:

- Administers, plans, and directs maintenance and operations program.

- Works in cooperation with the district architect to develop and implement short- and long-range plan and programs related to all facility projects, including bond projects, modernization, new construction, and preventative maintenance.
- Has primary responsibility for the financing, funding, accounting, and audit tracking of the capital projects work.

Duplicative or Unclear Responsibilities

The district contracted for services from School Facilities a consultant firm, a lease-leaseback construction company, and an architect to complete the various aspects of the Emeryville Center of Community Life project. The responsibilities detailed in the various contracts and RFPs in some cases duplicate the efforts and job duties defined in the district architect's job description.

Some assigned duties included in the RFP for architect services duplicate the duties of the district architect, including duties in the job descriptions of the CBO. Specific areas of duplication between the district architect, CBO, School Facility Consultants, the RFP for Lease Leaseback Construction, and the RFP for Architectural Services include the preparation of all necessary reports, forms, and documents required by relevant local, federal, state and various funding agencies including Office of Public School Construction, Department of Education, and the Department of State Architect. It is unclear who is ultimately responsible for completing these duties.

Specific areas of duplication between the Lease-Leaseback Construction RFP, the Architectural Services RFP, and the district architect job description include assisting the district in obtaining local and state licenses, permits, requirements, and approvals including but not limited to DSA, OPSC, CEQA, the city of Emeryville Planning Commission, the Emeryville City Council and Emeryville Redevelopment agency. It is unclear who is ultimately responsible to complete these duties.

Development of the project budget is listed as a responsibility in the Lease Leaseback Construction RFP, the architect RFP and included in the job description of the district architect.

Development of the project schedule is listed as a responsibility in the Lease-Leaseback Construction RFP, architect RFP and the district architect job description.

The architect RFP includes preparation of all necessary bidding or proposal information, bidding or proposal forms, general conditions of the contract and the contract documents between the district and the builder. The district architect is responsible for reviewing and monitoring the work of the architect. However the district architect job description also indicates that the district architect "Prepares contracts for selected contractors/subcontractors to include construction specifications, design, and development guidelines". It is unclear who will develop contract documents.

The RFP for architect services includes the duties of examining and verifying contractor's application for payments. However, the district architect job description indicates this position is responsible for "Recommending and coordinating approval of progress payments." The line of authority in the authorization of payment should be clear.

The architect RFP provides this position with the responsibility of acting as the district representative in all phases of construction. This includes the responsibility to "Provide general administration of the construction contract. Perform all duties specifically delegated to the Architect of Record for the project." Subsection f. ii. of the RFP indicates the position is to "Advise and consult with and serve as representative of District in the general administration of the construc-

tion contract and will work as an integral team member with the builder and the District's representative throughout the construction project.”

However the district architect job description indicates that this individual “acts as district agent during the entire construction process ensuring that work is performed in a timely and acceptable manner processing progress payments and approving completed work.” The line of authority and responsibilities are unclear. Exhibit B in the Architect RFP delineates the responsibilities of the district architect and the architect of record; however Exhibit B is not entirely consistent with other documents provided to FCMAT.

Punch list preparation is listed under the RFP for the architect and the district architect.

The RFP for the Lease – Leaseback Construction includes the tasks of reviewing architect plans, providing value engineering, and completing a constructability review of the architect's work. The RFP for the architect also includes reviewing the district architect's plans.

The district architect indicated that he believes that community and youth engagement project goals are incompatible with his job description. He also indicated that developing funding mechanisms such as state, federal, general obligation bonds, and philanthropic funding are incompatible.

All contractors are required to attend weekly meetings with the district and monthly meetings with the Emeryville Center of Community Life leadership team Partners for Community Life. Agreements also indicate that contractors will provide leadership for a specified number (three to six) of community meetings to discuss the project. There is a high level of shared leadership in chairing the community meetings.

Recommendations

The district should:

1. Change the title of the district architect to the director of new facilities and construction to better represent what the position's duties.
2. Request that legal counsel review all contracts related to the Emeryville Center of Community Life project and district architect and CBO job descriptions and make recommendations where responsibilities duplicate or overlap.
3. Clarify the person or contractor responsible for specific tasks where duplication appears involving contracts and job descriptions. Where there is duplication of roles and responsibilities, the district should review contracts and job descriptions to amend and reduce duplication of service and potentially reduce cost.
4. Remove from the district architect's job description the duties of preparing and monitoring the comprehensive preventative maintenance and repair schedule for district facilities. These tasks are now included in the responsibilities of the CBO.
5. Develop a standard operating procedure for review and approval of payments. The architect of record will approve and recommend payments to the district, and the district's architect will review the recommendation before submitting it to the board. Generally, the inspector of record is also involved in the process at some level. A procedure should clearly identify who is responsible for each step.

6. Develop standard operating procedures for contract areas that have overlapping duties such as preparing documents to state agencies, approval of change orders, scheduling, processing progress payments, etc. This will provide clarity to the contractors and district representatives.
7. Review the number and frequency of meetings that the contractors are required to attend to reduce project costs.
8. Work with legal counsel to develop a formal agreement with the city of Emeryville to delineate the legal and financial obligations of the district and city regarding the Emeryville Center of Community Life project after the term of the MOU expires.
9. Obtain a legal opinion on the use of developer fees to fund the district architect's salary.

Internal Controls

Internal controls are the foundation of sound financial management and allow districts to fulfill their educational mission while ensuring a solid financial structure and credible financial information. Strong internal controls help ensure that resources are used appropriately, transactions are processed on time and financial information is reported accurately. A well planned financial system provides procedures that produce accurate and reliable financial statements while safeguarding assets, financial resources and the integrity of all employees who handle money or property. Internal controls include processes designed to provide reasonable assurance that district operations are effective and efficient, the financial information produced is reliable, and the district operates in compliance with all applicable laws and regulations. The internal control structure includes the policies and procedures used by district staff, accounting and information systems, the work environment and the professionalism of employees while conducting district work.

Ideally, the work of each employee would be verified by another employee as each worked separately and independently. Internal controls include segregating duties according to employees' functions so that one person does not handle a transaction from beginning to end. Functions that need to be segregated include initiating or authorizing transactions, executing the transactions, and assuming responsibility for the item resulting from the transaction. In developing job descriptions, FCMAT considered segregation of duties as well as supervision/authorization of transactions.

To help ensure adequate internal controls, school districts should do the following:

- Prevent internal controls from being overridden by management
- Ensure ongoing state and federal compliance
- Provide assurance to management that the internal control system is sound
- Help identify and correct inefficient processes
- Ensure that employees are aware of the proper internal accounting control expectations

Implementing adequate internal accounting procedures and making the necessary changes to segregate job duties can help protect the district's assets. Different employees should participate in the transactions at various stages so that each will arrive at the same results independently and verify the accuracy of the other's work. Proper internal controls do not eliminate the chance of error or fraud, but they reduce the risk to an acceptable level. Very few entities have perfect internal controls, so it is imperative that management develop techniques to offset any weaknesses.

Applying the following concepts and procedures to transactions and reporting is a necessary step for any district that seeks to build an internal control structure:

System of checks and balances. 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 in need of checks and balances include payroll, purchasing, accounts payable, and cash receipts.

Segregation of duties. No single employee or group of employees should be in a position to handle a transaction from initiation to reconciliation, and no single employee should have custody of an asset (such as cash or inventory) and maintain the records of

related transactions. Adequate segregation of duties reduces the likelihood that errors will remain undetected, whether intentional or unintentional.

Staff cross-training. More than one person should always be able to perform a job. In addition, all staff members should be required to take vacations while another staff member performs their duties. Inadequate cross-training is often a problem in even the largest business offices.

In smaller districts, it is common to assign several functions to one position. As a result, it is critical to cross-train two people in each area of responsibility. This will ensure all functions can continue to operate efficiently when individual staff members are absent due to illness, personal necessity, vacation or other reasons. Because cross-training is time-consuming and costly, the administration should commit to allocating the human and financial resources necessary to develop skills that allow the staff to provide effective coverage.

Use of prenumbered documents. Checks, sales/cash receipts, purchase orders, receiving reports and tickets should be printed by an outside printer. Physical controls should be maintained over the check stock, signature plate, cash receipt books and tickets. Simply using prenumbered documents is not sufficient. A log of documents and numbers should be maintained and reconciled daily.

Asset security. Cash should be deposited daily, computer equipment should be secured, and only designated employees should have access to supplies, food stocks, tools and gasoline.

Timely reconciliations. Bank statements and account balances should be reconciled monthly by a person independent from the original transaction and recording. For example, a central office employee should reconcile ASB accounts every month, and the district office employee who reconciles the revolving checking account should not maintain the check stock.

Comprehensive annual budget. The annual budget should include sufficient detail regarding revenues and expenditures (by school site, department and resource) to identify variances, determine whether goals were achieved, and evaluate performance. Material variances in revenues and expenditures should be investigated promptly and thoroughly. This includes ensuring that potential revenues and expenditures for ASB funds are identified at the start of each school year.

Inventory records. Inventory records should be maintained and identify the items and quantities purchased and the items and quantities requisitioned or sold. In addition, a physical inventory should be performed periodically and reconciled with inventory records. Typical inventoried items include computer equipment, warehouse supplies, food service commodities, maintenance and transportation parts, and student store goods.

Recommendations

The district should:

1. Segregate duties in the district office according to employee functions so that no employee handles a transaction from beginning to end.
2. Identify and correct inefficient processes and implement adequate internal accounting procedures to initiate, approve, execute, record, and reconcile transactions so that the district's assets and employees are protected.
3. Ensure that employees are aware of internal accounting control expectations.
4. Implement a cross-training program that provides constant coverage for all business office functions. The district should also require all staff members to take periodic vacations while another employee performs the vacationing employee's duties.
5. Use and maintain a log of prenumbered documents, and prepare periodic reconciliations.
6. Ensure that all assets are secured safely by depositing cash daily, securing computer equipment and restricting access to supplies, food stocks, tools, and gasoline.
7. Perform monthly reconciliations for all bank statements and account balances. The district should also ensure that the employee performing the reconciliations is independent of the original transaction, and that all reconciliations are reviewed and approved by a separate individual.
8. Use comprehensive budgeting to ensure that material variances in revenues and expenditures are investigated promptly and thoroughly.
9. Maintain inventory records that identify the items and quantities purchased and the items and quantities requisitioned or sold. The district should take periodic physical inventory and reconcile it with inventory records.
10. Continue to invest time and attention to achieve compliance and reduce the number of audit findings. Emphasis should be given to addressing recurring findings related to internal control weaknesses.

Desk Manuals, Policies and Procedures

The district's business office continues to lack written desk manuals, standard operating procedures and other reference documents. Desk manuals and documented procedures are critical to ensuring internal controls and communicating the responsibilities of various positions. At a minimum, written procedures should exist for accounts payable, purchasing, personnel, payroll, associated student body and attendance.

Procedural manuals preserve the district's institutional memory, provide greater assurance that the procedures of the district are clear, and serve as important tools in training new employees. An updated business procedural manual provides a handy reference and helps new or temporary staff members expedite and process various jobs.

The district should develop procedural manuals for all business and business-related functions. Comprehensive manuals detail the processes and procedures that are expected or required to comply with rules, regulations and board and district policies and procedures. Manuals should be updated at least annually.

Procedural manuals covering business and business-related functions can also serve as a training tool for the staff, help ensure the accurate performance of job duties and provide some level of operational continuity in case of staff turnover.

Although some employees may know their jobs well enough to function without these manuals, there are drawbacks to this approach. Employees can become so accustomed to their jobs or to a certain level of productivity that change becomes difficult. A lack of documented procedures can also hinder operational continuity in the event of employee absence or turnover. The district should assign each business office employee to develop one standard operating procedure each month until all the assigned duties for each position have written procedures.

A free resource called the Business Services Guide is available to help school districts implement procedures. The guide is financed by FCMAT, produced by the San Diego County Office of Education and available at <http://www.fcmat.org/bsg>. This resource can be used as a template to help the district develop specific procedures.

When developing desk manuals and reviewing current practices, the district should adhere to the California School Accounting Manual (CSAM) and Generally Accepted Accounting Principles (GAAP) as required by Education Code Section 41010. Adherence to CSAM and GAAP helps ensure that transactions are accurately recorded and financial statements are fairly presented.

GAAP requires financial reporting to be reliable and timely to serve the needs of users. Thus the timely and accurate recording of the underlying transactions (revenue and expenditures) is an essential function of the district's financial management.

The district should develop procedural manuals for all business and business-related functions.

Recommendations

The district should:

1. Vigorously pursue the development of an up-to-date and comprehensive business services manual that provides written guidance and standard operating procedures on the significant procedures for operations and the forms used by each depart-

ment and business office position/desk. This would help the staff, especially when an employee is on sick leave, vacation, or in a job transition.

2. Assign each Business Department employee to develop a specific number of standard operating procedure per month until all the assigned duties for each position have associated written procedures.
3. Review the San Diego County Office of Education Business Services Guide and consider using it as a template as operating procedures are developed.
4. Adhere to the CSAM and GAAP as required by Education Code Section 41010 when developing desk manuals and reviewing current practices.
5. Review and update desk manuals, standard operating procedures and other reference documents in the business office as needed, at least annually.
6. Assign the CBO to ensure that the manual is reviewed and updated each year and that all necessary employees are appropriately trained annually.

Performance Evaluations

Effective professional standards require clear policies and practices for the written evaluation and assessment of classified and certificated employees and managers. Regular evaluation of all employees provides the district with an opportunity to recognize employees for their contributions and to provide support and guidance to employees who are not meeting expectations. Evaluations are perhaps the most challenging part of a supervisor's role. However, if handled in a fair, routine and systematic way, they provide consistent feedback to the staff on areas of strength and deficiency and will enhance the organization's performance.

Districts are responsible for hiring competent employees and holding them accountable. Employee performance should be evaluated in accordance with the Education Code and the collective bargaining agreement. Performance evaluations should occur at least two times during the probationary period and once a year for a permanent employee although this varies by district. Districts have the option of a two-year evaluation cycle for permanent certificated employees that have an overall satisfactory performance. In addition to the regularly scheduled review, a supervisor should evaluate an employee any time there appears to be a decrease in performance. Evaluations should be given by supervisors with knowledge of the employee's work product. Evaluation criteria should be clearly communicated and should be measurable. Essential components of proper employee evaluations include following up on prior performance issues and establishing goals for improving future performance.

The Human Resources Department typically provides a process for monitoring employee evaluations and reporting their completion. The Human Resources Department notifies supervisors of the staff members in their department that require an evaluation. Board policy and the collective bargaining agreement detail the frequency of evaluations. From this, a schedule is developed and provided to supervisory staff members. The director of human resources typically follows up directly with a supervisor if the evaluation form has not been received in the personnel office by a specified date.

Process

Employees should have access to job descriptions and evaluation forms before their evaluations. In some districts and for some positions, it is useful to have employees complete a self-evaluation before the conference. For management and some staff members, an annual goal-setting exercise is also recommended.

It is most effective if the employee meets with the direct supervisor to review the evaluation and discuss findings, including strengths and areas of improvement identified in previous evaluations (if applicable). This provides the employee with an opportunity to ask questions and obtain clarification in areas of need. Improvement plans should be developed collaboratively with the supervisor and employee. The plan should include a date for review of progress. The employee should receive a copy of the evaluation and the reviewer should remind the employee that he or she has the opportunity to respond in writing. Any pertinent written comments should be attached to the evaluation and placed in the personnel file.

Progressive disciplinary actions may be used to correct unsatisfactory performance and may include counseling sessions, written notices of unsatisfactory performance, and suspensions without pay, demotion, or termination of employment.

At Emery Unified, employee evaluations have not been completed or monitored systematically, and some managers lack training in the evaluation process. The district should consider providing administrators and managers with the training available through many organizations such as the Association of School Business Administrators (ACSA), the California Association of School Business Officials (CASBO), School Services of California Inc., and county offices of education. The management staff should also be trained in FRISK (facts, rule, impact, suggestions, and knowledge) or a similar model for documenting and dealing with employee disciplinary actions. The district should establish schedules and require the timely completion of annual employee evaluations.

Classified Staff

Emery Unified uses two performance evaluation forms: The Classified Performance Evaluation form is used for classified employees and the Management Work Plan is used with classified management. The Classified Performance Evaluation includes the following seven categories of performance factors in section I:

- A. Meeting the needs of the students
- B. Assisting in the Classroom
- C. Work Habits and Behaviors
- D. Punctuality
- E. Dependability
- F. Personal Relations
- G. Personal Qualities

Section II provides an area for the supervisor to narrate the employee's specific strengths and weaknesses. This follows with a section for the supervisor to record recommendations and suggestions for improvement. The form includes the necessary signature and declarations of receipt as well as an area for employees to comment or respond. The form appears to meet all legal requirements; however, all evaluation documents should be reviewed by district counsel before adoption by the board. The classified form focuses on instructional aides in sections A (meeting the needs of students) and B (assisting in the classroom) although some of the factors in section A could apply to other classified positions. The remaining sections apply to all classified positions. It is important that employees view the evaluation process as a regular function related to each employee and understand that it involves criteria related to their position.

Areas that are not included in the current form include: organizes work assignments effectively (time management), and demonstrates initiative. These would apply to certain classified positions that work independently.

Confidential Employees

Employees that are considered confidential and do not fit within the classified bargaining unit usually have job descriptions that are more complex. The Emery Classified Performance Evaluation is sufficient for most confidential positions, but the district may consider developing a separate form or addendum and adding standards such as the following:

- **Job Skills:** Accuracy and thoroughness, accepts accountability for job, productivity – prioritizes and manages time effectively, demonstrates proficiency in systems, analyzes situations and acts appropriately
- **Professional Effectiveness:** Understands procedures, communicates effectively orally and in writing, demonstrates initiative and pursues professional growth opportunities.
- **Supervisory:** Coordinates and plans work, deploys staff, accepts responsibility, establishes work standards, fair and equitable with staff.

Before the evaluation meeting, it is often helpful to have staff members review their goals and complete and reflect on a self-evaluation, determine what barriers may be impeding their progress, determine solutions or recommendations for improvement, and write down their professional goals and what assistance they will need to achieve those goals. The same evaluation process outlined above for classified staff applies to confidential staff.

Management Work Plan

Evaluations of management staff are often linked to the district's vision, mission, and strategic plan. The management team member often will be asked to develop personal goals that are linked to the district vision or strategic plan area that they are personally responsible for implementing. California Professional Standards for Education Leaders (CPSEL) provides a framework for measurement of management effectiveness. The Emery Management Work Plan is a tool for setting goals and providing feedback to the management staff member. The district should consider developing a second tool that will also directly measure the staff member in core areas such as the following:

- **Personal Leadership:** Communicates values and performance expectations, promotes ethics, equity, empowerment, innovation, and development of staff. Meets legal and regulatory requirements and considers the safety of all staff.
- **Strategic Planning:** Develops long- and short-term goals and identifies the key individuals that should be engaged in those goals. Possesses the ability to gather data and analyze it to develop the best strategy, develops and implements action plans.
- **Communication:** Communicates the shared vision to the staff, students, families and community. Identifies areas for improving the work environment and promotes staff morale. Solves problems, leverages community support and resources.

Before the evaluation meeting, it is often helpful for management staff members to review their goals, complete and reflect on a self-evaluation, determine what barriers may be impeding their progress, determine solutions or recommendations for department or individual improvement, and write down their new professional goals and what assistance they will need to achieve those goals. The same evaluation process outlined for classified staff applies to management staff.

Recommendations

The district should:

1. Communicate to senior management the superintendent's expectation that they follow district procedures and negotiated agreements regarding employee performance evaluations without exception.

2. Develop and implement a procedure for notifying school site and department administrators of evaluation due dates and individuals who are due for evaluations.
3. Implement a standard follow-up process for past due performance evaluations, including the steps to notify the appropriate administrative or supervisory staff members and ultimately the superintendent.
4. Hold administrative and supervisory staff accountable for observing district policy and contract provisions regarding the evaluation process.
5. Offer FRISK model training, and review the collective bargaining agreements with the supervisory staff.
6. Provide all management team members with training in the evaluation process.
7. Use internal experts and the district's law firm to conduct these sessions.
8. Assign the Personnel Department to develop an evaluation handbook and arrange for due process training for managers and supervisors.
9. Develop a process for providing assistance to certificated and classified employees performing at unsatisfactory levels.
10. Develop an evaluation tool for the management staff that measures core areas as defined in the California Professional Standards for Educational Leaders. CPSEL.
11. Consider reviewing and amending the classified form to incorporate factors important to the district's mission.
12. Consider developing a separate form to evaluate confidential employees.
13. Standardize the practice of setting goals and reviewing progress with key confidential and management staff members.

Appendices

- A. Sample Job Descriptions
- B. Study Agreement



JOB DESCRIPTION

Position Title: **Chief Business Official**
(Classified Management Position)

Description:

Immediate Supervisor:

District Superintendent

The CBO reports directly to the District Superintendent, and is responsible for the organization and administration of the financial and business affairs of the District, including budget; accounting; cash management; the financial, funding, accounting and auditing aspects of all building modernization and construction projects; maintenance and operations; food service; payroll; purchasing and warehousing; risk management; student attendance and student body accounting. This position is the highest level financial management position and therefore assumes supervisory functions over other employees performing duties related to financial matters.

Qualifications:

- A four-year degree from an accredited college or university with a major in accounting, finance, business administration, or closely related field.
- Knowledge of budgetary, accounting, fiscal procedures, policies and methods of a school district.
- Three years experience with major construction projects with a budget of \$10M or greater.
- Five years of experience in a responsible administrative position performing management, business, and/or fiscal support services.
- Possession of a valid California Drivers License with no restrictions.
- Fingerprint and tuberculosis clearances as required by law

Major Responsibilities:

- Serve as the District's representative in legal matters pertaining to the District's financial interests.
- Monitors, interprets, and evaluates federal, state and local legislation, codes, and regulations to insure compliance in the assigned areas of responsibilities.

- Prepares the annual operating budget in support of District goals and objectives as established by the Superintendent and Board; assists the Superintendent in the presentation and interpretation of the budget to the Board of Trustees.
- Provides leadership and expertise in assessing, identifying, formulating, and implementing the District's fiscal goals and objectives.
- Provides continuous budget control: i.e., analyzes revenues in relation to amounts anticipated and monitors expenditures in comparison with appropriations; periodically revises budgets based on more accurate income and expenditure projections, including preparing detailed monthly reports of actual expenditures, and encumbrances and unencumbered balances.
- Serves as an advisor to the Superintendent and District personnel on various aspects of budgeting, auditing, fiscal planning, and non-instructional operations.
- Attends meetings of the Governing Board to advise and recommend on matters relative to assigned areas of responsibility.
- Prepares and presents the budget at reporting intervals (annual and interim reporting times); provides continuous monitoring of revenues and expenditures in the budget. Supervises the management of, and has the ultimate responsibility for, the departments of Fiscal Support Services, Food Services, Risk, Payroll, and Health & Welfare Benefits.
- Supervises and maintains accurate accounting and appropriate records, including payroll, cash receipts, and expenditure records; administers pupil attendance and enrollment records; prepares all required local, county, state, and federal reports and annual audits, reviews all bank reconciliations.
- Participates as a member of the Governing Board's negotiating team in classified and certificated employee relations. Serves as a resource and assists in the development of management options and preparation of data essential to the collective bargaining process; serves as a resource and provides assistance in negotiations and administering contracts.
- Secures and maintains adequate insurance and fidelity bonds as required by law and administers the various District insurance programs. This includes liability, property, workers' compensation, unemployment, and comprehensive health programs.
- Administers, plans, and directs maintenance and operations program. Works in cooperation with the district architect to develop and implement short and long-range plans and programs related to all facility projects, including bond projects, modernization, new construction, and preventative maintenance. Primary responsibility for the financing, funding, accounting, and audit tracking of the capital projects work.
- Provides administrative direction for the purchase of materials, supplies and equipment for the district, including bids, quotations and specifications.
- Evaluates and approves/disapproves work requests involving maintenance, construction, alteration, remodeling, or other capital outlay expenditures; coordinator for the *Williams Settlement*.
- Plans, recommends, and establishes procedures and controls for efficient property management, including collection and monitoring of developer fees, rentals, and contracts; administers rental and leasing of facilities.
- Supervises and is responsible for administering disaster and civil defense programs in cooperation with other governmental agencies; establishes procedures to ensure conservation and security operations.
- Provides administrative direction for the utilization of data processing systems for fiscal development and control.
- Plans, develops and coordinates training and staff development programs for assigned personnel.

- Recommends employment, replacement, transfer and dismissal of personnel in assigned areas of responsibility.
- Provides administrative direction, supervisor direction and evaluation of the job performance of assigned personnel.
- Establishes and maintains effective communications and working relationships with federal, state, county, city and local school district officials relative to assigned areas of responsibility.
- Maintains and monitors records of inventory of equipment purchased by the district.
- Other related duties and responsibilities as required or assigned by the Superintendent.

Knowledge of:

- The principles, practices, trends, goals, and objectives of public education; fiscal management, function, and activity planning; forecasting, projecting, auditing, and managing a variety of information and data management, storage, retrieval, and dissemination systems.

Ability to:

- Work in support of, and in accordance with, EUSD's three guiding principles.
- Work in support of, and in accordance with, a close-knit team environment.
- Plan, direct and evaluate the work of others.
- Demonstrate strong interpersonal skills in establishing and maintaining effective relationships even those with divergent views.
- Assemble and analyze data and make appropriate recommendations for fiscal and budget actions.
- Establish and maintain cooperative working relations with those contracted in the course of work.
- Communicate effectively, orally and in writing.

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JOB DESCRIPTION

Position Title: **Accountant**
(Confidential Position)

Description:

Immediate Supervisor:

Chief Business Official (CBO)

Qualifications:

- Bachelor's degree in accounting or equivalent.
- Two years demonstrated professional experience in accounting or auditing
- Knowledge in the principles, theories, and practices of budget management
- Awareness of purposes and activities of school district grants and categorical funds.
- Proficiency in managing multiple activities
- Knowledge of state and federal fiscal requirements and audit procedures preferred.

Major Responsibilities:

This list of responsibilities is not intended to be an exhaustive list of all duties or responsibilities associated with this position, but a reflection of the principal job elements. The Accountant responsibilities include the following and other duties as assigned.

- Maintains the Position Control System, including updating, maintaining and verifying information.
- Responsible for the completion and submission of all federal, state and county budget and financial reports including but not limited to Revenue Limit, SACS, Attendance, Categorical Expenditures, AB1200 Public Disclosures.
- Prepares and analyzes financial reports for local, state and county agencies.
- Maintains and monitors federal funds, grants, contracts, and categorical funds, to ensure the expressed intent and funding requirements are maintained, and reporting timelines are met.
- Works with district staff on categorical programs to ensure the accuracy and completeness of reports, and compliance of the grant requirements.
- Monitors budget expenditures and activities and prepares budget documents for programs.
- Reconciles fiscal statements.
- Assists with fiscal services operations and the resolution of fiscal, accounts payable and payroll problems.

- Balances, reconciles and audits payroll, payroll taxes and benefits prior to being sent to the county office for processing.
- Prepares payroll tax forms and does payroll tax deposits.
- Translates state accounting requirements into appropriate accounting procedures.
- Provides accounting expertise, guidance and training
- Manages the collection, safekeeping and deposit of revenues.
- Reconciles bank accounts, including cafeteria, ASB and revolving fund accounts, on a monthly basis.
- Review the county office of education's reconciliation of the county treasury account.
- Oversees and manages the general ledger for all funds, including ledger entries.
- Reconciles position control to payroll and personnel several times per year.
- Conducts regular, yet random, internal audits of all student body activities, both at the site and the district level, to ensure that proper accounting procedures are being followed.
- Oversees the student body funds by reviewing all financial statements and budget to provide better support to the sites.
- Works with the CBO in preparing confidential reports, calculations and materials for negotiations with various bargaining units.
- Assists in the review and approval of all invoices for payment and in the assurance, where appropriate, that all such invoices are properly processed in accordance with all applicable regulatory requirements.
- Develops and maintains a Fiscal Services Procedures Manual.
- Develops and maintains desk manuals for all business office functions.
- Maintains chart of accounts.
- Develops forms and procedures as necessary.
- Establishes new vendors in finance system.
- Reviews and prepares student attendance reports for CDE.
- Maintains district salary schedules.
- Performs year-end rollover functions of the finance, personnel and payroll systems.
- Assists in year-end closing of financial records, including the reconciliation of various general ledger accounts, end of year accruals, annual entitlement/grant reconciliations, and year- end closing calendars.
- Assists employees with payroll problems.
- Assists sites with understanding budget reports.
- Attends and makes presentations at district, community and site level committee meetings and school board meetings as requested by the CBO or Superintendent.
- Attends staff, departmental, management and other meetings as required.
- Performs all other related duties, clerical functions and responsibilities as needed or deemed appropriate by the CBO.

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JOB DESCRIPTION

Position Title: **Accounting Technician**
(Classified Position)

Description:

Immediate Supervisor:
Chief Business Official

Qualifications:

To perform this job successfully, an individual must be able to perform each essential duty satisfactorily. The requirements listed below are representative of the knowledge, skill, and/or ability required.

- Associate Degree (A.A.) or equivalent from a two-year college or technical school
- One year accounting experience or equivalent combination of education and experience
- Ability to use computers and software applications, such as work processing and spreadsheets
- Experience in school district payroll/accounting preferred
- Fingerprints and tuberculosis clearances as required by law

This is a classified position. This position maintains the confidentiality of payroll, accounts payable, and accounts receivable. Under the general supervision of the Chief Business Official, a person in this position performs advanced technical and highly complex duties related to payroll, accounts payable, accounts receivable, and assures prompt and accurate handling of all matters.

Major Responsibilities:

This list of responsibilities is not intended to be an exhaustive list of all duties or responsibilities associated with this position, but a reflection of the principal job elements. The Accounting Technician responsibilities include the following and other duties as assigned.

Payroll

- Computes, prepares and enters up-to-date payroll data on all district employees in the payroll system, including current salary, authorized deductions, hours worked, vacation time, sick leave, additional stipends, overtime, professional growth, longevity, shift differentials.

- Plans and organizes the processing of district payrolls.
- Reviews payroll documents for accuracy and adherence to legal and procedural requirements conferring with other agencies or district personnel as necessary.
- Assembles information and prepares reports regarding all phases of payroll, which includes but not limited to tax contributions, retirement systems, tax shelters, benefits, deductible or non-deductible items.
- Develops and updates payroll procedures and record keeping methods.
- Responds to employee requests regarding payroll issues.
- Processes retirement forms for employees.
- Establishes and maintains permanent payroll records for all employees.
- Performs other related duties as assigned and required.

Accounts Payable/Receivable

- Responsible for the processing and management of the Accounts Payable and Accounts Receivable functions. The responsibilities include the daily matching, coding, and processing of accounts payable distributions to vendors and associates.
- Enrolls requisitions checking for appropriate account information, and line items.
- Creates and distributes purchase orders.
- Submits resale certificates, and the segregation of payments that must be reported annually on Form 1099.
- Matches customer invoices with purchase orders and receiving documents.
- Code payables to the chart of accounts.
- Obtains proper approvals for payment and verifies compliance with company internal controls and policies prior to payment.
- Prepares accounts payable disbursements in a timely manner and within vendor terms.
- Verifies vendor statements, addresses invoice problems and discrepancies.
- Manages the process of obtaining missing invoices or credits for unmatched receipts.
- Works with the CBO to inform associates about cutoff dates and the need for the submissions of expenses.
- Makes accruals of expenses and other functions necessary for year-end closing.
- Collects and receives vendor payments and makes deposits to the County Treasurer bi-monthly.
- Codes receivables to the chart of accounts.
- Processes deposits to district bank accounts on a weekly basis.
- Maintains a file of W-9's for vendors.

General

- Maintains cash balances, generates checks, prepares remittance advises and forwards checks for signature for the revolving cash fund.
- Works with auditors to provide data and ensures compliance with applicable laws and regulations.
- Does business office filing, copying and other related duties.
- Performs annual inventory and fixed asset tasks and maintains appropriate records of each.

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JOB DESCRIPTION

Position Title: **Administrative Specialist
(Confidential Position)**

Description:

Immediate Supervisor:

Superintendent

Qualifications:

To perform this job successfully, an individual must be able to perform each essential duty satisfactorily. The requirements listed below are representative of the knowledge, skill, and/or ability required.

- Bachelors Degree (B.A.) from an accredited college or university
- Three years human resources experience or equivalent combination of education and experience
- Intermediate computer skills in a Windows environment.
- Knowledge of the ESCAPE database for personnel
- Knowledge or ability to learn of California Education Code, the Brown Act and pertinent federal, state and local laws, codes, acts and regulations.
- Fingerprints and tuberculosis clearances as required by law

This is a classified position. This position maintains the confidentiality of personnel and labor relations functions of the district, as well as other duties to assist with internal controls throughout the district office. Under the general supervision of the Assistant Superintendent of Administrative Services, a person in this position performs advanced technical and highly complex duties related to human resources, and assures prompt and accurate handling of all matters.

Major Responsibilities:

Major responsibilities may include, but are not limited to:

Human Resources

- Posts, advertises, screens, and processes the hiring of all certificated, classified and management positions in the District for both internal and external applicants.
- Prepares human resources reports for the District administration and Board.
- Maintains seniority lists for all job classifications.
- Maintains unemployment claims, records and annual posting requirements.
- Assists with position control responsibilities in conjunction with the Business Office.
- Maintains personnel files and history files for all employees.
- Monitors and processes credential applications and renewal requirements.
- Enroll new employees in district health benefit programs.
- Maintains District assignment monitoring records and makes certain all certificated employees have the appropriate credential for their assignment.
- Investigates and responds to complaints filed against staff.
- Updates and maintains employee handbooks.
- Acts as Assistant to the Superintendent/Secretary to the Board of Education in their absence when needed.
- Maintains proper accounting for reported employee absences.
- Balances premium payments to health benefit vendors and payroll remittances on a monthly basis.
- Responds to employee requests regarding salary schedule placement.
- Verifies employment status and salary information.
- Assists Assistant Superintendent in anyway needed.
- Sorts and distributes all vendor warrants when ready for distribution from the county office.
- Sorts and distributes all payrolls when ready for distribution from the county office.
- Receives and opens mail, distributing it to the correct departments.
- Writes Standard Operating Procedures for Human Resources, and other district departments based upon knowledge and experience.
- Enters all employee data and sets up personnel records in the personnel system database.
- Provides Fiscal Services assistance as needed.

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FCMAT

FISCAL CRISIS & MANAGEMENT
ASSISTANCE TEAM

CSIS California School Information Services

FISCAL CRISIS & MANAGEMENT ASSISTANCE TEAM STUDY AGREEMENT

June 30, 2009

AMENDED 2/16/10

The FISCAL CRISIS AND MANAGEMENT ASSISTANCE TEAM (FCMAT), hereinafter referred to as the Team, and the Emery 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 school districts and county offices of education upon request. The District has requested that the Team provide for the assignment of professionals to study specific aspects of the Emery Unified School District 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.

2. SCOPE OF THE WORK

A. Scope and Objectives of the Study

The District has requested a review by FCMAT of four district office positions after the District has had time to begin the 2009-10 fiscal year and begin to feel the impact of changes to the budget based on State cuts to education. The positions include:

Accounts Payable/Payroll/ASB*	Director of Business*
Personnel/Facilities*	Chief Business Official*

*These position titles do not necessarily match what current job descriptions list. Rather, they describe what the positions are currently doing.

Specifically, the Team will:

- 1) Review the duties and responsibilities currently performed in these positions and provide recommendations on whether the duties should be realigned to improve efficiency.
- 2) Provide options to reconfigure the organizational structure in the district

office, including a sample org chart.

- 3) Provide recommendations for updating the job descriptions of the four positions based on the Team's recommendations from items 1 and 2.

AMENDMENT TO THE SCOPE OF WORK

- The duties and responsibilities currently performed in the technology department be reviewed and asked that recommendations be provided on whether the performed duties should be realigned to improve efficiency, while ensuring needs are still met.
- The food service administrative and clerical positions be reviewed for potential restructuring to reduce encroachment in the program as well as to improve efficiency.
- Compare the district's management positions to like sized districts, as to number of positions and how like sized districts salary schedules are structured.

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 staff on the procedures of the Team and on the purpose and schedule of the study.
- 2) On-site Review - The Team will conduct on-site meetings at the District office to gather documentation and conduct interviews. The Team will request assistance from the District in setting up interview schedules with staff.
- 3) Progress Reports - The Team will hold an exit meeting at the conclusion of the on-site reviews to inform the District representatives of significant findings and recommendations to that point.
- 4) Exit Letter - The Team will issue an exit letter approximately 10 days after the exit meeting detailing significant findings and recommendations to date and memorializing the topics discussed in the exit meeting.
- 5) Draft Reports - Sufficient copies of a preliminary draft report will be delivered to the District administration for review and comment.
- 6) Final Report - Sufficient copies of the final study report will be delivered to the District following completion of the review.
- 7) Follow-Up Support – Six months after the completion of the study, FCMAT will return to the District, if requested, to confirm the District's progress in implementing the recommendations included in the report, at no costs. Status of the recommendations will be documented to the District in a FCMAT Management Letter.

3. PROJECT PERSONNEL

The study team will be supervised by Anthony L. Bridges, Deputy Executive Officer, Fiscal Crisis and Management Assistance Team, Kern County Superintendent of Schools Office. The study team may also include:

- A. Michelle Plumbtree, FCMAT Chief Management Analyst
- B. FCMAT Human Resources of Fiscal Consultant
- C. Linda Grundhoffer, Fiscal Consultant

Other equally qualified consultants will be substituted in the event one of the above noted individuals is unable to participate in the study.

4. PROJECT COSTS

The cost for studies requested pursuant to E.C. 42127.8(d)(1) shall be:

- A. \$500.00 per day for each Team Member, while on site, conducting fieldwork at other locations, preparing and presenting reports, or participating in meetings.
- B. All out-of-pocket expenses, including travel, meals, lodging, etc. Based on the elements noted in section 2 A, the total cost of the study is estimated at \$6,000. 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 acceptance of the final report by the District.

AMENDED PROJECT COSTS

Based on the additional scope charges, the cost of the study has been increased by \$3,500. for a total of \$9,500.

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

Payments for FCMAT services are payable to Kern County Superintendent of Schools-Administrative Agent.

5. RESPONSIBILITIES OF THE DISTRICT

- A. The District will provide office and conference room space while on-site reviews are in progress.
- B. The District will provide the following (if requested):
 - 1) A map of the local area
 - 2) Existing policies, regulations and prior reports addressing the study request
 - 3) Current organizational charts
 - 4) Current and four (4) prior years' audit reports
 - 5) Any documents requested on a supplemental listing

- C. The District Administration will review a preliminary draft copy of 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 District 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 key study milestones:

Orientation:	October 14, 2009 11:00 a.m.
Staff Interviews:	October 14-16, 2009
Exit Interviews:	October 16, 2009 1:00 p.m.
Preliminary Report Submitted:	November 30, 2009
Final Report Submitted:	to be determined
Board Presentation:	to be determined
Follow-Up Support:	If requested

7. CONTACT PERSON

Please print name of contact person: John Sugiyama, Superintendent

Telephone 510 601-4906 FAX 510 601-4913

Internet Address john.sugiyama@eusd.org

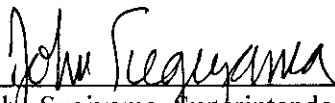
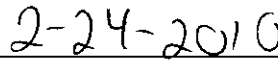
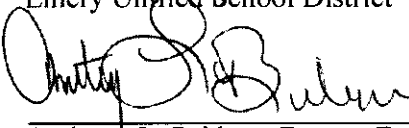
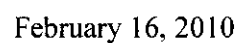
John Sugiyama, Superintendent	Date
Emery Unified School District	

Barbara Dean

July 24, 2009

Barbara Dean, Deputy Administrative Officer	Date
Fiscal Crisis and Management Assistance Team	

Approval of Amendment dated 2/16/10

 _____ John Sugiyama, Superintendent Emery Unified School District	 _____ Date
 _____ Anthony L. Bridges, Deputy Executive Officer Fiscal Crisis and Management Assistance Team	 _____ Date

In keeping with the provisions of AB1200, the County Superintendent will be notified of this agreement between the District and FCMAT and will receive a copy of the final report.

