



# Inglewood Unified School District

July 2018

# PROGRESS REPORT





# **Inglewood Unified School District**

**Follow-up Review  
July 2018**



# **Introduction and Executive Summary**



## Introduction

The Inglewood Unified School District was established in the early 1950s as the successor of the Inglewood School District, which came into existence in 1888. It encompasses nine square miles in Los Angeles County and is about 13 miles southwest of the city of Los Angeles. Inglewood Unified serves approximately 9,200 students in 19 schools in the city of Inglewood and an adjacent section of unincorporated Los Angeles County (Ladera Heights). The district's schools include one preschool child development center, three TK-5 schools, seven TK-6 schools, one TK-8 school, one middle (6-8) school, one middle (7-8) school, three high schools, one district-operated charter school (TK-8), and one career technical education/adult education/alternative education school. Numerous independent charter schools are also located in the district.

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

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

Of the \$55 million authorized, the district drew \$29 million from November 2012 through February 2013 because of negative cash-flow projections, or 53% of the emergency state loan funding, leaving a balance of \$26 million available. While the district's revenues as shown in its 2017-18 second interim report are projected to be slightly less than those of the prior year, the district continues a pattern of significant projected deficit spending in its unrestricted general fund budget for 2018-19 and 2019-20 of approximately \$7.6 to \$6.7 million and \$12.3 to \$9.3 million, respectively. These numbers are ambiguous because the district's narrative for the 2017-18 second interim report states the larger numbers as their structural deficit; however, review of the Form MYFP for that same report reflects the latter numbers.

In response to the extent of the anticipated deficit spending, the district developed a fiscal stabilization plan dated September 29, 2017; however, FCMAT could not locate any documentation that this plan was approved by the state administrator. The plan outlines actions resulting in savings of \$1.95 million and \$9.77 million for 2017-18 and 2018-19, respectively.

The district's 2017-18 second interim report narrative stated that the district had already enacted approximately \$4 million in fiscal stabilization measures, but had \$4.05 million in identified bargaining concession measures pending negotiations and had an additional \$5.75 million in unidentified reductions yet to implement to reach a status where revenues exceeded expenditures.

The fluctuations in the district's projections as well as reliance on bargaining concessions that have not yet been finalized make it difficult to determine the district's true financial picture.

The district continues to experience declining enrollment, and approximately 500 students left its schools for the 2017-18 school year. This reflects a decrease in the number of students leaving the district – 800 departed for the 2016-17 school year – and represents a total 8,334-student decrease (or 47.4%) since 2003-04. The district's enrollment projections for the 2018-19 and 2019-20 school years estimate continuing enrollment reductions of 521 and 464 for those years, respectively. The loss of these students will also result in a loss of revenues, and the district must reduce expenditures in the general fund to immediately decrease the structural deficit. Thus far, Inglewood Unified has not had to make further draws on the emergency appropriation because of the statewide implementation of the Local Control Funding Formula (LCFF) and is seeking legislative assistance to further augment its revenue. However, the additional revenue alone will not resolve its solvency issues, which are exacerbated by declining enrollment and failure to right-size its facilities.

FCMAT has further concerns regarding the district's use of its LCFF supplemental and concentration grant funds and whether those funds are used to serve targeted student populations or all students. While the latter is allowable, it may hamper the district's ability to keep pace with its peers, comply with 5 CCR 15496(a) and lead to the need to include large increases in expenditures and services to meet the minimum proportionality percentage requirements now that the LCFF has reached full implementation.

Coupled with the current structural deficit and the additional burden of the increasing costs for salaries and benefits, fiscal recovery efforts are also constrained by ongoing costs to the district's general fund to cover the annual debt service payment of \$1.83 million on the state emergency appropriation, which began in November 2014 and will end in November 2033. This payment has been included in the district's current multiyear financial projections; however, deferment of the payment for at least one year is a part of the district's legislative assistance request.

Under state receivership, the superintendent of public instruction assumes all the legal rights, duties, and powers of the governing board and appoints a state administrator to act as both the governing board and superintendent. The district's five-member governing board serves in an advisory role until the district shows adequate progress in implementing the comprehensive review recommendations in the five operational areas, including finance, human resources, community relations and governance, facilities, and pupil achievement, and the superintendent of public instruction determines that the district has built sufficient capacity to self-govern. Even when the governing board resumes control, a trustee will have stay-and-rescind authority until the loan is fully repaid to the state. The county superintendent's role of managing fiscal oversight during the period of state receivership continues to be a key element to the district's recovery as it must assess and approve budgets, receive interim reports and determine the district's fiscal status as either positive, qualified or negative. The county superintendent's role during state receivership is no different than its role during normal times of self-governance.



During the first months of state administration, the initial state administrator resigned because of a contractual dispute regarding a collective bargaining agreement that was signed without the consent of the CDE. The assistant superintendent of business services subsequently became the interim state administrator and remained in this position, filling a dual role, until July 1, 2013. On July 1, 2013, a permanent state administrator was appointed, who was called a state trustee based on subsequent legislation, AB 86, Chapter 48/2013. On October 15, 2015, a new state administrator was appointed and subsequently resigned on April 28, 2017 to accept a superintendent position at another school district. An interim state administrator was appointed and remained in place until the current state administrator assumed her position on August 16, 2017.

While the district has developed a fiscal stabilization plan, discussed above, FCMAT's current review has found budget reductions have been insufficient to eliminate its operating deficit. FCMAT has great concerns about the district's expenditures and estimated revenues. The district's special education program is of particular concern because it is costly and without sufficient and appropriate oversight, has expenditures that can grow at alarming rates, which can then easily erode the unrestricted fund balance. FCMAT's concerns in this area include, but are not limited to, possible failure to recognize nonpublic school (NPS) students in its attendance software resulting in loss of LCFF funding, failure to analyze student costs for reimbursement from the extraordinary cost pool and the possible underbudgeting of NPS expenditures. Additionally, FCMAT questioned the district's methodology in not including savings from vacant positions and its impact on the accuracy of budgets and financial projections.

At its March 7, 2018 board meeting, the district approved resolutions to reduce particular kinds of service by 67.5 certificated full-time equivalents (FTEs), nonrelect six probationary certificated employees and release/reassign 12 administrators for the 2018-19 school year. The resolutions of May 10, 2018 implemented the reduction of particular kinds of services without further affecting the number of FTEs; however, the resolution regarding the nonrelection of probationary certificated employees decreased the number from six to two and the one regarding release/reassignment of administrators reduced the number from 12 to 10. The resolutions do not provide information on the reason for the changes. The district has approved two resolutions since April 11, 2018 which result in the layoff of 32 classified staff positions and has passed several board actions to reinstate or establish positions which, when filled, will negate some of the savings from layoffs.

The district placed a \$90 million general obligation bond called Measure GG on the ballot on November 6, 2012, and won 86.1% voter approval. The district issued \$30 million in bonds on July 16, 2013 to begin to address capital facility's needs, and the bond proceeds were deposited into the district's building fund (fund 21). Because Measure GG was placed on the ballot as a Proposition 39 bond measure, expenditure of the funds requires the formation of a citizens' oversight committee, and the district has completed the formation of this committee as required under Education Code Section 15282. The district is in the process of utilizing bond proceeds for various projects; however, the length of time that elapsed since the July 2013 \$30 million bond issuance may place the district in the position of having to address the issue of arbitrage as well as other noncompliance issues with IRS regulations such as the 36-month rule.

The district also continues to plan on utilizing the Los Angeles World Airports (LAWA) sound mitigation funds and has received confirmation of a \$44 million award. However, the district believes that additional projects may be eligible to receive LAWA funds and has appealed to

LAWA for reconsideration. The district had previously identified five priority sites for the use of the LAWA funds. Only Payne Elementary received work because of a change in facilities management leadership and shifting district priorities; however, the district has now initiated work at various other sites to use the LAWA funds before their December 31, 2020 deadline.

At its November 18, 2015 regular board meeting, the state administrator approved a districtwide facilities master plan that identifies the needs of each of its school sites, a capital planning budget for facilities expenditures and is aligned with the district's instructional goals. An update was provided at the board's March 8, 2017 meeting; however, both plans have been shelved and the district has rolled out a number of projects incrementally without the benefit of a comprehensive facilities master plan.

Overshadowing the district's efforts to utilize bond and LAWA funds are FCMAT's concerns that the district may be violating Public Contract Code with its current bidding practices and a Purchasing Department that does not appear to have the proper training in this area. Given the level of expenditure that has been, and will continue in this area, this is not only an issue of the district utilizing its funding wisely but also a liability should legal challenges come to light.

While a great deal of money is available for facility needs, the district's facilities capacity is roughly twice the amount needed to house its total student enrollment. Most of this excess facilities capacity is old and in disrepair. As a result, the district is confronted with maintaining its facilities on a maintenance budget that would be considered to be marginally adequate for a district half its size. Before utilizing its facilities funding, the district should consider aligning its student enrollment capacity with its current and projected student enrollment as well as updating its facilities master plan. The district has identified two sites – Woodworth Elementary and Monroe Middle School – to be combined into one site for the 2018-19 school year.

The district has not reached settlements with either of its certificated and classified bargaining units during this review period. The district and the Inglewood Teachers Association (ITA) declared impasse and engaged in mediation but were still unable to come to an agreement at the time fieldwork was completed. The most significant issue is the district's proposed hard cap on the health benefits contribution. Both parties were preparing for a factfinding hearing on May 15, 2018. In the interim, the benefits cap has been implemented for managers.

Despite the impasse at the bargaining table, the district has regularly scheduled meetings with ITA and CalPro bargaining unit leadership to resolve issues at the lowest possible level, enhance communications, and build relationships.

With the new state administrator, the district has had six state administrators/trustees during a six-year period, creating some unrest and uncertainty regarding organizational development and consistency in creating and implementing long-range plans for recovery. However, this report is based on the period from FCMAT's last comprehensive report forward (May 2017 to May 2018). Therefore, with the exception of the first three months under the authority of the interim state administrator, the majority of the review period was under the new state administrator's purview. The district also experienced turnover in district office administration with the resignation of the chief business official (CBO) and the return of the prior CBO, hiring of an assistant director of food services and resignation of the director of special education and the director of research, assessment and evaluation. Neither of the latter two positions have been rehired. The district also saw replacements in the director of categorical programs and director of student support services

With the exception of the chief facilities and operations position, the district had a full team of executive cabinet members who were making progress in establishing core structure to their departments. However, the improvements to core structure varied from department to department.

The state administrator and the work she and her executive cabinet and their predecessors have accomplished during this review period is evidenced in the improvements observed by FCMAT; however, these efforts are tempered because of the budget concerns raised above. As the new state administrator continues to focus on improvement and recovery, particular areas will require significant attention. Chief among these will be balancing the district's budget to achieve and maintain fiscal solvency, providing the teaching staff with continued training in the Common Core State Standards (CCSS) and using data to improve instruction, updating the district's Local Control and Accountability Plan (LCAP) including meaningful stakeholder engagement, aligning it with the budget and updating and improving facilities. It also remains important to work with staff and the advisory board to identify procedures and programs that implement substantial changes in the district's fiscal policies and practices; significantly increase pupil achievement; improve pupil attendance; decrease the pupil dropout rate; increase parental involvement; continue to attract, retain, and train a quality teaching staff; manage fiscal expenditures consistent with current and projected district revenues and prioritize and implement facility improvements.

The state administrator, the cabinet and the advisory board have many critical roles and responsibilities in the district's recovery. The district requires continued and consistent leadership that has the ability and capacity to set priorities, implement systemic reform, engage the community, establish high expectations for student achievement, manage resources, ensure accountability, and align practices. Without continuous, consistent and strong leadership, the execution of its multiyear recovery plan, implementation of the LCAP, a well-articulated plan for the future of the district, and improvement as reflected in the comprehensive review, the district will remain in a perilous position.

FCMAT's current assessment indicates that the district has made progress in every operational area, but not every standard as noted throughout the report. Much of this work can be attributed to the work of the state administrator and her executive cabinet as well as improvements made to the function of the advisory board. There is still much work to be done to achieve full recovery and that work will be challenged with any additional administrative turnover.

## **Purpose**

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

1. Community Relations and Governance
2. Personnel Management
3. Pupil Achievement
4. Financial Management
5. Facilities Management

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

## **State Receivership**

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

- Assist the state administrator in the development of the adopted budget and interim reports.
- Recommend to the state superintendent of public instruction any studies or activities that the state administrator should undertake to enhance revenue or achieve cost savings.
- Provide any other assistance as described in EC Section 42127.8.

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

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

1. Significantly raise pupil achievement.
2. Improve pupil attendance.
3. Lower the pupil dropout rate.
4. Increase parental involvement.
5. Attract, retain and train a quality teaching staff.
6. Manage fiscal expenditures in a manner consistent with the district's current and projected revenues.

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

- Analyze the identified procedures and programs and, where applicable and appropriate, protect, maintain, and expand them as the budget of the school district allows. The state administrator shall report any findings applicable to this section to the superintendent of public instruction and the education committees of the legislature.

- To the extent allowed by school district finances, maintain, under the revised program, core educational reforms that will lead to districtwide improvement of academic achievement, including, but not necessarily limited to, educational reforms targeting underperforming and program improvement schools and other reforms that have demonstrated measurable success.

## **The Return to Local Governance**

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

- a.) The state administrator determines, and so notifies the superintendent of public instruction and the county superintendent of schools, that future compliance by the school district with the recovery plans is probable.
- b.) The superintendent of public instruction may return power to the governing board for any of the five operational areas, if performance under the recovery plan for that area has been demonstrated to the satisfaction of the superintendent of public instruction.
- c.) The superintendent of public instruction has approved all the recovery plans and FCMAT completes the improvement plans and has completed a minimum of two reports identifying the school district's progress in implementing the improvement plans.
- d.) The state administrator certifies that all necessary collective bargaining agreements have been negotiated and ratified, and that the agreements are consistent with the terms of the recovery plans.
- e.) The school district has completed all reports required by the superintendent of public instruction and the state administrator.
- f.) The state administrator certifies that the members of the school board and district personnel, as appropriate, have successfully completed the training specified in subdivision (b) of Section 7 of the bill.
- g.) The superintendent of public instruction determines that future compliance by the school district with the recovery plans is probable.

## **Comprehensive Review Process**

In preparation for the first comprehensive review in 2013, FCMAT updated the legal and professional standards to ensure continued alignment with industry best practices and with applicable state and federal law, including the California Education Code. The standards, which will continue to be used for the annual updates, are applicable to all California school districts. FCMAT monitored the use of the standards during the first five assessments as well as this sixth assessment to ensure that they were applied fairly and rigorously. This July 2018 report includes hundreds of recommendations for improvement and recovery related to each identified standard. Recommendations for recovery are designed and intended to affect functions directly at the district, school site and classroom level. Implementing the designated standards and recommendations

with this type of depth and focus will result in improved pupil achievement, financial practices, personnel procedures, community relations and facilities management and will hasten the return to local control and governance, which is one of the primary objectives of the recovery process.

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

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

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

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

## **Study Guidelines**

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

## **1. Use of Professional and Legal Standards**

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

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

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

### **Not Implemented (Scaled Score of 0)**

There is no significant evidence that the standard is implemented.

### **Partially Implemented (Scaled Score of 1 through 7)**

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

1. Some design or research regarding the standard is in place that supports preliminary development. (Scaled score of 1)
2. Implementation of the standard is well into the development stage. Appropriate staff are engaged, and there is a plan for implementation. (Scaled score of 2)
3. A plan to address the standard is fully developed, and the standard is in the beginning phase of implementation. (Scaled score of 3)
4. Staff are engaged in implementing most elements of the standard. (Scaled score of 4)
5. Staff are engaged in implementing the standard. All standard elements are developed and are in the implementation phase. (Scaled score of 5)
6. Elements of the standard are implemented, monitored and becoming systematic. (Scaled score of 6)
7. All elements of the standard are fully implemented and are being monitored, and appropriate adjustments are taking place. (Scaled score of 7)

### **Fully Implemented (Scaled Score of 8 through 10)**

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

8. All elements of the standard are fully and substantially implemented and are sustainable. (Scaled score of 8)
9. All elements of the standard are fully and substantially implemented and have been sustained for a full school year. (Scaled score of 9)
10. All elements of the standard are fully implemented, are being sustained with high quality, are being refined, and have a process for ongoing evaluation. (Scaled score of 10)

### **2. Conduct an External and Independent Assessment**

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

### **3. Utilize Multiple Measures of Assessment**

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

### **4. Empower Staff and Community**

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

Of paramount importance is the community's role in local governance. The lack of parental involvement in education is a growing concern nationally. Re-engaging parents, teachers and support staff is vital to the district's success. Parents in the district care deeply about their children's future and want to participate in improving the school district and enhancing student learning. The community relations section of this report provides recommendations for engaging parents and the



community, a significant focus of the LCAP process, in a more active and meaningful role in their children's education. It also provides recommendations for engaging the media in this effort and increasing the number and frequency of media reporting on the district's recovery progress.

## **5. Engage Local, State and National Agencies**

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

## **Study Team**

The study team was composed of the following members:

### **For FCMAT:**

Julie Auvil, CPA, CGMA, CICA, FCMAT Intervention Specialist

Leonel Martínez, FCMAT Technical Writer

### **For Personnel Management:**

School Services of California, Inc.

### **For Pupil Achievement:**

Shayleen Harte, FCMAT Deputy Executive Officer II

Jill Hamilton-Bunch, Ph.D., Associate Professor of Education, Associate Dean of Initial Teacher Preparation, Regional Center Director, Point Loma Nazarene University, Bakersfield Branch Campus\*

Katherine Caric, MA, Ed, FCMAT Consultant

Cathie Morris, CASC Coordinator, Kern County Superintendent of Schools\*

### **For Financial Management:**

Diane Branham, FCMAT Chief Management Analyst

Scott Sexsmith, FCMAT Intervention Specialist

Debi Deal, CICA, CFE, FCMAT Intervention Specialist

Colleen Patterson, FCMAT Consultant

Rebecca Thomas, CPA, Assistant Superintendent of Business Services, Greenfield Union School District\*

**For Governance and Community Relations:**

School Services of California, Inc.

**For Facilities Management:**

Eric Smith, FCMAT Intervention Specialist

Anthony Bridges, CFE, CICA, FCMAT Consultant

Brad Pawlowski, Director of Facilities and Construction, Sanger Unified School District\*

\*As members of this study team, these consultants were not representing their respective employers but were working solely as independent contractors for FCMAT.

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

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

This assessment is the product of data collection and analysis of the district’s status at a specific point in time since state administration began. It is important to note that the ratings of the first report produced July 2013 indicated the district’s status prior to state administration. The second through the fifth reports have each been based on the district’s status from the prior year’s rating date to the next year’s rating date. This current report is the district’s sixth comprehensive review, will be dated July 2018 and is based on the district’s status since July 2017. The Table of Summary Scores below provides not only the average score for each operational area of the report but also provides the number of standards in which scores were under a four. While past performance and future plans are acknowledged in portions of the report, they were not considered in the application of FCMAT’s rating rubric.

The assessment team began fieldwork in March 2018 and concluded in early May 2018. The district has addressed some preliminary findings reported during the assessment and is benefiting from the assessment team’s ongoing feedback.

*Table of Summary Scores*

Operational Area	Total Number of Standards	July 2013		July 2014		July 2015		July 2016		July 2017		July 2018	
		Average Score	Standards Under 4	Score	Under 4	Score	Under 4	Score	Under 4	Score	Under 4	Score	Under 4
Community Relations/Governance	20	1.05	20	0.45	20	1.40	17	3.78	8	4.85	4	5.50	2
Personnel Management	28	1.46	26	1.36	27	2.82	21	4.00	8	5.43	2	6.32	1
Pupil Achievement	31	3.23	19	2.03	28	2.87	26	3.32	24	3.68	21	3.94	17
Financial Management	43	1.19	41	1.33	40	1.95	35	2.16	34	2.44	33	3.28	25
Facilities Management	33	2.24	29	2.59	27	3.81	16	3.94	16	4.65	9	5.29	7

### Community Relations and Governance

The community relations and governance section of the comprehensive report assessed the Inglewood Unified School District on 20 FCMAT standards in six categories. The district received a mean rating of 5.50, with one standard fully implemented; and 19 standards partially implemented, with a rating of two through seven.

In addition to its financial situation, the district has continued to experience leadership changes. Lack of continuity is a serious problem for the district, and this problem starts at the top. During the preparation of the fifth comprehensive report, the state administrator announced that he had accepted another position and would be leaving the district. This called into question the sustainability of the significant progress made during his tenure. However, during this review period, FCMAT observed that community relations and governance continues to improve and that the introduction of a new state administrator has not significantly affected the district’s

progress as in the past. While implementing some new policies and procedures to further the district's goal of achieving self-governance, the new state administrator has effectively continued the work established by her predecessor. This has provided some stability, and many of those interviewed expressed cautious optimism.

This review focuses on the past calendar year (April 2017- March 2018) as the reporting period. During this review period, a new state administrator began, a new board member was seated, the CBO departed and a new one was hired, and a new director of fiscal services began. Further, the chief facilities and operations officer, who resigned during the last review, has not been replaced and those duties are instead being managed by the CBO and the director of maintenance, operations, and transportation. In addition, the chief academic officer and the executive director, school and community relations began just before the last review and have therefore been with the district only a little more than one year. As a result, relatively new administrators hold virtually all of the district's top leadership positions. The new state administrator completed some restructuring of the organization and continues to fill key vacant positions, and revised organizational charts were completed and approved in December 2017.

The new state administrator continues to face a difficult task, but there are signs of improvement. The district has made progress in community relations and governance since the fifth review, and has improved board roles/boardmanship and board meetings. The four existing advisory board members have completed the Masters in Governance program offered by the California School Boards Association (CSBA) and the newly seated member has already enrolled and taken part in several of the required courses. The state administrator has followed the lead of the prior administration and has continued to provide the advisory board with opportunities to participate in district governance, including expanding their presence in closed session.

Many of the issues highlighted in last year's report continue to plague the district. The district's enrollment continues to significantly decline, decreasing from a high of approximately 16,000 in 2005-06 to approximately 8,800 in 2017-18. Forecasts indicate that this will continue. While many of California's school districts are experiencing declining enrollment, the district's enrollment is declining at a faster rate than any of its surrounding neighbors. The widely publicized fiscal deficit discovered during this review period and the financial measures being instituted to mitigate the deficit will likely only exacerbate the decline.

While the implementation of LCFF has assisted the district, it cannot recover fiscally or educationally unless it can reverse the trend of declining enrollment. The use of supplemental and concentration grants to stabilize the budget cannot be sustained in the long-term and is not the funds' intended purpose, which is increasing and/or improving services for targeted students. There is a definite connection between the use of the supplemental and concentration grant funding and declining enrollment. While the district is working diligently and has successfully implemented several quality programs to help retain students, its significant financial problems compete for those dollars. The balance between solving financial problems and building quality programs continues to be a significant issue for the state administrator.

The district has authorized numerous independent and district-operated charter schools, and these schools are becoming a larger segment of the community and affecting its enrollment. Strong oversight of charter schools is critical, and the state administrator must continue to ensure that all charters have current agreements with the district and that oversight responsibilities are

completed according to law. New requirements for charter schools were introduced in 2013 with the implementation of the LCFF and LCAP, and the district should ensure that all independent and district-operated charter schools comply with these laws.

A major part of this review deals with building the organization's capacity so the elected board can eventually resume governance. The district is moving to elections that are by trustee area instead of at large. This could affect current board members although it will extend the current board members' terms by one year in the short-term. It is unknown whether any of the current members will be in office when local control is returned, which could help ensure stability; however, the district will still need to establish and support policies, reduce staff turnover, and maintain consistency in operations for its ongoing viability. Some work remains to be done in the area of written, comprehensive plans to provide guidance to district staff, the advisory board, and the public. The communications plan drafted during the previous review period and adopted this review period is being implemented, a process for updating board policies and regulations has been established, and the development of a comprehensive 5-year strategic plan is underway. All are signs that the district is building a solid foundation to continue governance in years to come.

## **Communication**

Communication is internal and external. Since the completion of the July 2017 report, the district has continued to make great strides in its communications. The executive director, school and community relations, hired by the district during the last review period, continues to be the single point of contact and is responsible for providing a consistent district message. An established Communication's Steering Committee is implementing the new communication plan. The district's website was updated with a new look although some areas continue to contain dated information and require more proactive efforts to ensure all data is current.

The district continues to gather and distribute bulletins, press releases, and positive news stories, and the Schools News is still published monthly in hardcopy and online. While these communications are important, the information is largely public relations, with little substantive information on the district's day-to-day status. However, the district has made a concerted effort to involve all those affected including employees and community members. The district has begun a five-year strategic planning process that has involved a series of community meetings providing some insights into the district's operations, and staff has made presentations at school sites and at board meetings on the budget and fiscal health and hurdles faced by the district.

Internal communication to staff and administrators is improving; however, it still does not reach all levels of the organization. District leadership has made efforts to ensure all staff are reached through email as well as providing information to site administration for dissemination, including, when appropriate, PowerPoint presentations and talking points to ensure a common message is delivered. Staff at all levels is aware and appreciative of the state administrator's willingness and efforts to communicate with everyone within the organization. However, some school site staff still perceive a lack of communication between central office administration, site administration, and staff.

The district should continue its internal communication efforts and ensure that school site staff receive communications and see district administration at their school sites. Greater attention needs to be given to keeping internal staff informed as the district works toward fiscal solvency, program improvement, and eventual return to local control. Some of the communication lapse can also be attributed to staff. District administration should not only share information, but

better educate school site and other staff on the various sources available to learn about meetings, presentations, and other day-to-day data. This will allow staff to become more active consumers by seeking information and not simply waiting for it. In addition, while the administration has developed and continues to update an administrative handbook that provides information and processes for all district departments, each individual department needs to focus on creating procedure manuals for its various job classifications and functions to ensure continuity. Written procedures will allow day-to-day functions to continue even as leadership or line staff change.

### **Parent/Community Relations**

Based on interviews with staff and parents and review of agendas, flyers, calendars, sign-in sheets, newsletters, and other documents provided, the district continues to have a strong parent center that offers classes, educational opportunities, training, and lends support to the various school site parent groups. The school sites have active school site councils, advisory committees, and parent volunteers, which were provided with training and other workshops to encourage more parents to volunteer. A number of school sites have Parent Teacher Organizations (PTOs) or Parent Teacher Associations (PTAs), to which the local PTA councils provide active support and involvement. Despite these efforts, it is apparent that parental involvement continues to vary from school to school and is low at many sites. Leadership at the schools plays a critical role as illustrated by several parents who noted a change in parent participation at a school with a new principal. The district is also making efforts to reach all parents and is utilizing phone, email, and text message to communicate with parents, and is undertaking a “Help Us Reach You” campaign to gather contact information for all parents. However, FCMAT encountered parents who are still not reached by the district through these media platforms.

The advisory board members have consistently attended board meetings during this review period, and the district recognizes parents, staff, and students in the half-hour before board meetings, though no advisory board members were present at the March 7, 2018 event when FCMAT was in attendance. Interviews with staff and the advisory board members, as well as flyers provided, show that the advisory board is building community relations by attending school events and initiating and attending community gatherings. Further, the advisory board and members of the district administration have made a concerted effort to communicate with the larger Inglewood community. These efforts should continue to be encouraged as they assist the district in building strong community connections.

Education Code Section 52060 requires consultation with various groups, including parents, in adopting an LCAP. A review of documentation provided and the district’s website shows that engagement of stakeholder groups is lacking, and the engagement process as a whole begins later in the year than is optimal. The development of the 2018-19 LCAP, which must be adopted by July 1, 2018, began in February and has thus far encompassed only the LCAP advisory planning committee. No schedule or additional information has been provided about when input from the larger community will be solicited or data shared. A more robust LCAP stakeholder engagement process should be developed and should begin earlier in the school year. The same must also be said for the district’s dependent charter school, which is required to prepare its own LCAP. No information was provided showing that the charter completed an LCAP in 2017-18 or that it has begun the development process for its 2018-19 LCAP.

## **Community Collaboratives, LEA Advisory Committees, and School Site Councils**

The school site councils, the District English Learner Advisory Committee, and the PTA continue to be active. All of the school site councils developed single plans for student achievement. With the exception of Morningside High School, all were approved at a board meeting in January 2018. Morningside's single plan was approved the following month. Training should continue to be provided annually to parents/members of school site councils since membership will change from year to year.

The district uses only a few districtwide, broad-based committee or councils to provide advice on critical issues and operations. These include a standing Citizens' Oversight Committee that focuses on facilities and the district's bond program, the District English Learner Advisory Committee and an LCAP Advisory Committee. It is an opportune time to establish broad-based committees given the district's state, organizational and fiscal difficulties and the requirements of the LCFF and the LCAP. The district did form a District Advisory Committee consisting of stakeholders and spearheaded by third-party facilities experts, to provide input on the possible closure/consolidation of school sites. The committee reviewed school sites and developed a proposed list of closures; however, those proposed recommendations were not approved upon further review by the district's new leadership. The committee was reconvened to revisit the issues and the revised recommendations called simply for the merger of two schools in the coming school year. Once this revised recommendation was submitted, the committee was disbanded and is no longer providing input to the district. As previously noted, the district's enrollment has decreased by almost 50% over the last 13 years. Continuing to operate the same number of school sites as it did at the height of its enrollment poses a financial strain on the district because of the costs of operating underutilized facilities.

## **Policy**

The district updated almost all its policies in August 2014 through the use of Gamut, the CSBA's online resource for board policies, and has updated some policies on an as-needed basis since that time. Past reviews have urged the district to establish a process for regular review and updates. During this review period, FCMAT was informed a process has been developed that began in January of this year and should be completed in April. Staff intends to follow this process annually. The district still needs to develop a process for more broadly disseminating the approved policies, with particular focus on ensuring that affected staff are made aware of any changes. Currently, notification of updates to the policies is limited to listing the item on the board meeting agenda when they are approved.

## **Board Roles/Boardsmanship**

The district continues to make progress with regards to the advisory board. While continued training and practice in procedures and etiquette will be beneficial as the board works towards return of local control, the advisory board members have received training on a wide variety of topics. The four existing advisory board members have completed the CSBA Masters in Governance program and the newly elected advisory board member has already begun taking the required courses to receive her certification. Interviews indicated that advisory board members have a more thorough understanding of their roles and responsibilities, and their inclusion in closed session has provided them with additional practical experience.

Advisory board members consistently attended board meetings and were provided with agendas and meeting materials in advance of these meetings. Based on FCMAT's observation of the March 7, 2018 board meeting, and interviews with district administration, the advisory board members review meeting materials in advance and continue to meet with the state administrator in advance to discuss questions and/or concerns. The relationship and trust between the advisory board, state administrator, and district staff has continued to improve and provides a stable foundation for the district and future transfer of control.

The advisory board members maintain functional working relationships among themselves. They have continued to work together to undertake initiatives (e.g., the Inglewood Educational Foundation, attendance at community events and meetings, etc.) that benefit the district and the community. The advisory board members appear to understand their roles and responsibilities as a whole and individually and understand how they represent the community and not simply themselves. They are engaging with the community and provide input to the state administrator on matters of importance to the community and students. That said, FCMAT observed behavior during the October 18, 2017 board study session that reflected disassociation and disinterest in their roles as board members.

### **Board Meetings**

With the exception of educational board workshops, which are scheduled in advance, board meetings are held consistently at 5:30 p.m., generally on the first and/or second Wednesday of the month. The board calendar is posted online, which provides consistency for staff and the public and ensures maximum community and staff participation. The advisory board continues to be provided with notice of the meetings via email with a link to supporting documents and information on how and when to access hard copies. While the state superintendent of public instruction and the state administrator have the authority to make all final decisions for the district, the new state administrator has continued the practice of the former state administrator and provides the advisory board members with the opportunity to ask questions, express concerns, or share comments on items on the consent calendar before taking action on individual items. In addition, the state administrator now includes the advisory board members in almost all closed sessions.

### **Personnel Management**

A district's Human Resources (HR) Department plays an important role in students' academic and co-curricular success by providing an effective and efficient recruitment, selection, and orientation and training program for all employees. In addition, personnel management plays a vital role in the district's fiscal recovery. With 82.41% of its unrestricted general fund expenses going toward employee compensation according to 2016-17 state-certified data (the last year for which state-certified data is available), the district's ability to regain fiscal solvency requires continued and sustained improvements in this area. The personnel management section of the comprehensive review assessed the district based on 28 priority standards in eight categories. The HR Department has continued to make measurable progress with six of 28, or 21%, of standards fully implemented. Many of these six standards are fully and sustainably implemented and have been sustained for more than a year.



The July 2013 average scaled score for the subset of priority standards that the department's recovery plan is based on was 1.46. The July 2014 average scaled score decreased to 1.36, demonstrating that, much like the district overall, the department struggled to implement recommendations in its first year of recovery. In July 2015, the average scaled score increased to 2.82, demonstrating that implementation of most of the standards were well into the development stage. In July 2016, the average scaled score increased to 4.00. In July 2017, the average scaled score increased to 5.43, indicating significant progress on almost all of the standards. In July 2018, the average scaled score increased to 6.32, indicating another year of growth as well as sustainability.

### **Organization and Planning**

The district has not updated board policies and administrative regulations on recruitment, hiring, evaluation, and discipline of employees consistent with California School Boards Association's (CSBA's) policy updates and, therefore, may be inconsistent with current law. At the time of FCMAT's fieldwork, a full CSBA policy review was held on January 12 and January 19, 2018, with all directors and cabinet members participating. The plan is to present the updated policies to the board of education for reading/adoption at future meetings.

The department continues to adopt goals in support of its stated mission and vision and that promote progress towards FCMAT's priority standards related to personnel management. The department mission and vision statements were provided to the FCMAT team in a document and can also be found on the department's website. However, the website's vision statement is incomplete. The department's mission and vision are provided to all new employees as part of their orientation.

The department goals for 2017-18 are specific, measurable, and relevant, and it has operationalized the HR annual calendar that is facilitating increased efficiencies.

### **Employee Recruitment/Selection**

The department continues to make improvements in employee recruitment and selection. Recruitment and selection procedures and forms are becoming systematic and are being monitored and updated as necessary. The district systematically initiates and follows up and performs reference checks on all applicants being considered for employment.

The district continues to operate without a personnel commission; however, HR staff members have received training on the merit system rules, and there is strong evidence that the rules are being implemented. The executive director of HR, who has an extensive background in managing classified personnel, is on the board of the Personnel Commissioners Association of Southern California (PCASC) and is a presenter at its annual conference this year. The district continues to renew its membership in the PCASC and its umbrella organization, the California School Personnel Commissioners Association.

The HR Department worked closely with the Business Services and Educational Services departments in projecting enrollment and staffing needs for the 2016-17 and 2017-18 school years. This allowed the district to be fully staffed for 2016-17 before the close of the 2015-16 school year, and to be fully staffed for 2017-18 before the close of the 2016-17 school year. At the time of FCMAT's fieldwork, all teacher positions, except special education vacancies, were filled. The number of special education vacancies can be attributed to the district's taking back

some county office programs and returning students from some county office/NPS programs to the district. The district expects to have these positions filled before the start of the 2018-19 school year.

The department continues to develop, implement, and monitor the consistent application of written procedures on selection and hiring. Training related to selection procedures was provided to all hiring managers. The district continues to perform routine pre-employment testing of classified employees as a part of the selection process and has added numerous online trainings that are mandatory for all new employees. The department staff ensure on-board procedures, including required trainings and notices, are implemented consistently and with fidelity.

For 2017-18 staffing, the department developed and is actively implementing a “Timeline of Activities Related to Certificated Staffing,” which is being used again for the 2018-19 staffing process. The timeline begins in early January with enrollment projections generated by the Business Services Department. The timeline identifies key tasks, dates each task is expected to be completed and by whom. At the time of fieldwork, Business Services had completed enrollment projections for 2018-19 using the cohort survival method and historical trend data. Staffing projection spreadsheets had been prepared for each school and were reviewed in cabinet. Principals reported receiving their initial staffing allocations again this year in January. An appeal process and form were prepared for principals to use for submission to Educational Services. Enrollment projections are driving reductions in force and the district’s recruitment efforts.

### **Induction and Professional Development**

The process the HR Department uses to provide new employees with all required notices and in-service trainings is systematic, monitored, and adjustments are made when necessary. Specifically, the department continues to annually provide and document that all employees receive the annually required legal notices including, but not limited to, child abuse reporting, blood-borne pathogens, drug- and alcohol-free workplace, sexual harassment, diversity training, and nondiscrimination. The personnel files reviewed by FCMAT included evidence that employees receive the required legal notices upon initial hire, and that managers biennially receive the required sexual harassment training.

Intake procedures continue to be expanded and improved. During the reporting period, the department revised the new employee checklist, revised existing and developed new employee handbooks, and ensured that all newly hired employees received orientation and participated in mandatory trainings before the first day of employment.

The executive director of HR provided training to site administrators and department managers on responding to complaints and conducting preliminary investigations. Additionally, the HR Department continues to use written procedures and standardized forms for complaints and for the Americans with Disabilities Act interactive process.

### **Operational Procedures**

The department continues to implement forms and procedures for handling employee leaves. Risk Management has now been staffed, so HR, Payroll, and Risk Management have strong coordination regarding employees on leave. As a result, employees continue to receive notice when their paid leave will be exhausted, are provided with an opportunity for an interactive meeting to discuss potential accommodations, and their pay is docked in a timely manner as appropriate.

The Risk Management Department has taken over the management of Workers' Compensation-related leaves and is coordinating with HR and Payroll. The district provided reports documenting a reduction in days lost of 53% between 2016 and 2017, some of which were offset by an increase in the number of days employees worked modified duty. The district was able to recognize a one-time savings of \$3.2 million in its Workers' Compensation program last year by forgoing the contribution to the self-insurance fund since the fund contained adequate reserves.

Risk Management has developed an employee absence tracking file that is on a shared drive for Payroll and HR to access. The drive includes Education Code and collective bargaining agreement references, calendars for each employee, time worked and leave time used, and other information critical to all three departments in managing employee leaves. The departments worked together to document procedures related to managing leaves and utilizing/updating the absence tracking file.

Absences reported through Aesop are not automatically uploaded to the payroll system as the county payroll system does not have this capability. Therefore, Payroll still manually tracks absences. The county will move to a new payroll system in approximately two years, when the district will be able to monitor absences online. FCMAT has again been provided with evidence this year of multiple formal training opportunities for supervisors and office managers on how to report and handle employee leaves. Supervisors report that they are more prepared to handle potential leave abuse before asking for assistance from HR, and HR corroborates this. Supervisors continue to report that they receive timely and helpful responses from HR when they need assistance. Supervisors report employee absences of five or more days to HR for follow-up; they also direct employees to HR to make sure they have a clearance to return to work.

The department continues to make progress in documenting procedures and developing desk manuals. The shared drive for the department's staff to share documents, procedures, forms, and to back up each other's responsibilities is fully functional and in use by all HR staff. HR staff have been cross-trained for the most significant functions in the department should backup be needed with the exception of the management of credentials. The department's customers report that standardized procedures are in use and that the timeliness and quality of responses has improved.

HR, Payroll, Business, and Risk Management staff hold monthly meetings, as evidenced by meeting agendas and follow-up correspondence. Cross-departmental procedures are prepared as new situations are encountered. When situations regarding employee leaves occur, notifications are more timely, resulting in fewer payroll overpayments.

The district continues to use the automated position control system, and the personnel request form has now been automated. Principals and other managers, as well as HR office staff, have been provided with training and procedures, and the system is in use. Most personnel actions submitted to the board/state administrator for approval/ratification are dated within a month before the board meeting, indicating that supervisors and managers have received training and are beginning to assume their share of the responsibility for strong position control. At the time of FCMAT's fieldwork, the cabinet was reviewing each request to fill a vacancy to determine whether it needed to be filled. All new or modified positions are also submitted to the cabinet for approval. This year, the district created forms and procedures for hiring coaches and provided training to school sites.

## **Use of Technology**

Since the last review, the district implemented NEOGOV for classified job openings and applicant tracking. The district is reviewing its off-line spreadsheets that have been used for tracking applicants and other information related to job openings to determine what can be eliminated as a result. The district has continued to use online personnel requisitions through the Chalks system for both classified and certificated positions.

The personnel requisition system is fully functional, and some users report that this system has significantly streamlined the process. Evidence provided to FCMAT indicates that the department staff continue to receive more timely access to the technology training needed for their jobs than in prior review periods. The county office provides training in the HRS system and hosts regular user meetings, which HR staff attend.

## **Evaluation/Due Process Assistance**

The HR Department provided FCMAT with a list of evaluations completed for all employee groups for 2016-17 school year. According to that document, 55% of the district's principals were evaluated last year, which is an improvement over 2015-16 when fewer than 50% were evaluated. When combining management and nonmanagement certificated employees, 66% were evaluated in the last three years as compared to 54% in 2015-16. Similarly, 80% of all classified employees were evaluated in the last two years, as compared to less than 50% in 2015-16.

There is no evidence of any policies and procedures related to classified employee discipline or written protocols related to nonreelection of certificated staff, probationary release of classified personnel, or the granting of permanency status. However, the HR Department continues to provide annual training to supervisors and expanded training this year to include progressive discipline, investigations of reported poor performance or misconduct, effective supervision, and employee motivation.

The district has not established written procedures for classified employee performance improvement planning but has developed and provided training in the use of standard forms for this purpose. The personnel file review found evidence that performance improvement planning is used. The improvement plan provides the employee with examples of unsatisfactory performance in the areas of work quantity, quality, work habits, personal relations, and initiative. The plan does not, however, identify who will monitor it and provide support or when progress will be measured.

## **Employer/Employee Relations**

FCMAT's review of principals' meeting agendas indicate these meetings have been a forum for regular updates and training on collective bargaining provisions such as managing employee leaves, handling grievances, reporting and handling Workers' Compensation incidents and fitness for duty, and conducting employee evaluations. The collective bargaining agreements and the forms for these purposes are available on the district's website. HR also provides an orientation to new managers twice a year, which includes these topics. Supervisors report that they are more equipped to handle issues at the school site, including addressing grievances at the lowest level, but that HR is supportive when needed. The employee handbooks that have been developed are also used in the training and are available on the district's website; however, FCMAT consistently experienced difficulty in accessing these documents throughout the review process.

The district and Inglewood Teachers Association (ITA) declared impasse and engaged in mediation, but was still unable to come to an agreement. The most significant issue is the district's proposed hard cap on the health benefits contribution. At the time of FCMAT's fieldwork, both parties were preparing for a factfinding hearing on May 15, 2018. In the meantime, the benefits cap has been implemented for managers.

Again this year, members of the management bargaining teams continue to report that the financial and operational impacts of each of the proposals made by the union and district have been prepared before commitments are made at the table. The county office and California Department of Education review this information. Updates on the status of negotiations, including the specific proposals still in play, have been provided to the board. A representative from Business Services is now part of both of the district's negotiating teams.

Despite the impasse at the bargaining table, the district has regularly scheduled meetings with ITA and CalPro bargaining unit leadership to resolve issues at the lowest possible level, enhance communications, and build relationships.

## **Pupil Achievement**

For this progress report, FCMAT reviewed 31 standards in pupil achievement, with the ratings of five standards increasing and 26 remaining the same. No standards decreased in scores for this review period. Overall, the average rating increased from 3.68 to 3.94.

The district made minimal progress in the pupil achievement standards during the 2017-18 school year. The district has continued to have transitions in key district and site leadership positions since the last review. Although the district has a new state administrator, she has worked to become familiar with the students, staff and the community of Inglewood. The district is revisiting its vision statement, The "Inglewood Promise", to ensure that it better communicates high expectations for all students. The district communicated a set of instructional nonnegotiables to principals. While the district leadership communicates a commitment to high expectations through its mission statement, the "Inglewood Promise" and nonnegotiables, it struggles with the inherent capacity for systemic reform.

The district contracted with InnovateEd during this review period to begin to build a coherent system of continuous improvement, but these efforts are in the early stages of implementation. Part of the InnovateEd contract included support for principal cohorts to collaborate through a cycle of inquiry process and focus on systems of continuous improvement.

The district continues to use its principals' meetings to focus on implementing systemic reform, innovative leadership, and high expectations to improve student achievement. A schedule with agendas for the principals' meetings for the year included an instructional focus for each meeting. Principals were also notified that their administrative evaluations would be based on the California Professional Standards for Education Leaders (CPSEL), which include instructional leadership.

As of December 2017, the district requires all principals to monitor classroom instruction using the DigiCoach electronic classroom walk-through tool. The components of the DigiCoach observation tool are partially aligned to the identified components of effective first instruction and the districtwide instructional nonnegotiables.

Most classrooms visited by FCMAT used the board-adopted curriculum, and fewer classrooms used materials and worksheets from supplementary sources during this review period. Principals reported that the district did not have pacing guides and that each principal was responsible for ensuring appropriate pacing of instruction.

The district has coaches in the area of English language arts (ELA)/English language development (ELD) and mathematics, but it no longer has technology coaches. District coaches reflect both elementary and secondary levels of experience. Since FCMAT's last visit, coaches have been moved back to and deployed from the district office. The coaches have provided districtwide, grade-level trainings in their respective areas of expertise throughout the year. In addition, the coaches continue to work individually with teachers by request, or as recommended by their principal. There are varying degrees of acceptance of the district coaching model, with some sites utilizing the coaches frequently and others very little. This creates an inconsistent level of support throughout the district.

The district developed and implemented a professional development plan and calendar in 2017-18 that included numerous topics such as: the components and use of the ELA- and math-adopted materials, Interim Assessment Block (IAB) administration, Aeries professional development, Matrixes of Bias Training, Trauma Informed Learning, coherent Multi-Tiered System of Supports (MTSS), Cognitive Guided Instruction (CGI), and ELA differentiated instruction. A number of the trainings listed above occurred over multiple days and were led by the district's academic coaches as well as other experts such as the county office staff. The training provided to date has all been through workshops with little grade-level, site-based follow-up support other than through the work of the principals during staff meetings. This strategy continues to reflect a lack of systematic professional development for teachers.

As in past reviews, the district did not require principals to attend any of the professional development provided to teachers on using instructional materials, which it stated it would do in its Pupil Achievement Plan. After attending district meetings, the principals continue to be expected to train and coach their site staff on a number of topics presented at their meetings such as the effective use of data and professional learning communities (PLCs). Therefore, the degree of effectiveness for teacher training in key areas depends on the capacity of the principal and the time he or she allots to a particular topic.

There is no written comprehensive district assessment plan for full implementation of a balanced assessment system. The district discontinued the use of its locally developed benchmark assessments administered through the Illuminate program and replaced them with selected Smarter Balanced Interim Assessment Block.

The district administers IAB assessments twice a year in reading/language arts and mathematics. There is no evidence the data was used systematically at the site or district level. Principals received initial training on the basics of accessing information from IABs, and teachers received approximately two hours of training on the IAB system. There was no evidence submitted on the depth of training provided within the two hour time block on the variety of reports available, or the hand-scoring system resources.

A review of the IAB assessment reports shows inconsistency in the administration of the IABs across the district and within some schools in regard to standardized or nonstandardized administration of the assessments. The inconsistency of the administration may have decreased the accuracy and therefore the utility of the results of the assessment. Teachers need additional

professional development and on-site support to administer the IABs in a standardized manner and to use the wide range of available data from these assessments to determine student learning needs.

The district predominately relies on the i-Ready software program data to monitor student progress throughout the year. Some principals and teachers indicated that the use of i-Ready for diagnostic testing, classroom level intervention and after-school intervention instruction sometimes leads to individual students experiencing i-Ready “fatigue,” resulting in a decrease in their active engagement and motivation in accurately completing instructional and assessment program activities.

The implementation of appropriate interventions has not advanced in this review period. The district is in the early stages of developing a MTSS. A MTSS map for academic and behavior interventions was developed and disseminated to each school site. Although the district is beginning to focus on effective first instruction, Smarter Balanced Assessment Consortium (SBAC) and i-Ready results indicate high percentages of students throughout the district continue to perform well below standard, and a lack of urgency continues to exist throughout the district.

Some schools have intentional systems for identifying and remediating instruction for students with identified instructional needs, which is a site-based decision. The variation between sites results in inequitable access for students. There is no district system to ensure all students have access to the same instructional programs and levels of support.

At most school sites, a daily designated English language development dedicated teaching time is provided and occurs schoolwide, with students grouped by California English Language Development Test (CELDT) level. In most schools, teachers attempt to provide integrated English language development instruction to all English language learners in their classrooms regardless of CELDT levels. Across classrooms, data is not consistently analyzed to focus on the progress of English learners, allowing teachers to make adjustments to instructional strategies or placement in intervention programs as needed.

Special education continues to be an area of great concern, and site principals report that there has been a struggle with communication between the Special Education Department and school sites over the last review period. Special education leadership has changed yet again. The district moved the executive director of special education compliance to the executive director of special education position, but did not hire someone to fill her old position. The district has a critical need for appropriate and stable special education leadership support as well as a districtwide vision for special education and a comprehensive plan for its implementation. Multiple principals noted that the special education program specialists provide valuable support at individual school sites in regard to implementation of compliant practices.

The district’s board-approved LCAP also serves as its LEA plan with an addendum that includes accountability for categorical funding. The LCAP has three overarching goals with eight subgoals and outcomes for each. Three principal representatives were part of the LCAP planning committee this year. District staff continues to provide training to principals on how to align Single Plans for Student Achievement (SPSAs) with the LCAP and LEA plan, although staff interviews indicate there is still a disparity in the site-level awareness of the LCAP goals and aligning the SPSAs to those goals to improve student achievement.

The district's LCAP clearly identifies the district's issue of low student achievement. The district's leadership has identified and FCMAT has verified a number of contributing factors, but the lack of consistent, effective first instruction is the greatest barrier to student success. The district has noted in its LCAP that high percentages of students throughout the district are not meeting grade-level standards, are performing well below standard on California Assessment of Student Performance and Progress (CAASPP) and local assessments, and are in need of intensive interventions.

The schools' SPSAs, as well as the district's LCAP and LEA plan, discuss planning and implementing systemic reform, innovative leadership, and high expectations to improve student achievement with stated measurable achievement goals for all students. Although some progress has been made in these areas, evidence indicates that these efforts continue to be implemented inconsistently from school to school and classroom to classroom, resulting in low student achievement as reflected by state and local assessment data.

## **Financial Management**

The financial management section of this comprehensive report assessed the district based on 43 FCMAT standards. The district received an average rating of 3.28, an increase from the score of 2.44 achieved in the prior review period. Four standards received a zero score - not implemented; 36 standards received scores between one and seven - partially implemented; and three standards received scores between eight and 10 - fully implemented.

The former chief business official (CBO) returned to the district in June 2017, and the director of fiscal services has been in place for the entire review period. At the time of FCMAT's fieldwork, all the business office support staff positions were filled. This has helped to provide some much-needed leadership and stability to the Business Services Department. Interviews indicated that communication within the business office and between the Business Services and Human Resources departments has improved during this review period. The CBO is a member of the district's collective bargaining teams, and reportedly attends many negotiations meetings; best practice is for the CBO to attend all collective bargaining sessions. FCMAT continues to recommend that business office staffing be reviewed to ensure staff have the necessary skills, are properly trained and held accountable to perform essential functions.

Business office and/or school site and department administration and support staff continue to need initial or additional training in numerous areas such as the PeopleSoft system, account codes, student attendance, associated student body (ASB), purchasing and how to interpret budget reports, as applicable to their job duties. The business office holds regular meetings with its staff, and monthly Business Services/Human Resources/Risk Management meetings are held to collaborate and identify issues. During this review period, monthly office manager and administrative secretary meetings were conducted where several district departments, including Business Services, provided training regarding district forms, processes and procedures. Although the meetings are not mandatory, interviews with site and department staff indicated that they are well received, and the documents provided show they are well attended. The business office should also conduct annual meetings before the start of each school year to update and/or correct practices and provide information on any new or revised processes and procedures; the district should consider making these meetings mandatory for all applicable staff.



## **Budget and Multiyear Financial Projections**

The district adopted its 2017-18 budget within the statutory timelines and conducted public hearings for its 2017-20 Local Control and Accountability Plan (LCAP) and 2017-18 proposed budget as required. The county office of education disapproved the budget due to several factors and required the district to submit a revised budget, multiyear financial projections (MYFPs), and a fiscal recovery plan. The county office subsequently approved the revised budget. The district filed its 2017-18 first and second interim budget reports within statutory timelines; both reports were certified as negative.

The LCAP must be aligned with the budget and MYFPs. The LCAP lists the district's goals and actions to achieve those goals, and should be an integral component of the budget. However, the adopted budget narrative documents and PowerPoint presentations do not include discussion of the LCAP, and the extent of its inclusion in the 2017-18 budget development process is unclear. Therefore, the district may not comply with 5 CCR 15496(a), demonstrating that it is making progress towards the minimum proportionality percentage requirements. The district's fiscal recovery plan/fiscal stabilization plan is a multiyear strategic blueprint critical to its ability to regain fiscal solvency. The 2017-18 first and second interim budget narrative documents include discussion of the Fiscal Stabilization Plan dated September 29, 2017, and indicate that implemented actions outlined in the plan are included in the budget. However, FCMAT could not find documentation that showed the plan had been approved by the state administrator.

The narratives provided for the 2017-18 first and second interim reports refer to the cost savings measures included in the Fiscal Stabilization Plan and indicate that further reductions are planned for the subsequent years; however, the narratives fail to provide details for some of these large expenditure reductions. The second interim report shows that the district has made incremental progress to improve the fund balance, but it is unable to sufficiently address the large structural imbalance without concessions from the collective bargaining units. The county office's second interim letter noted that approximately \$4.1 million in projected savings is the result of contingent negotiations, which were not settled. The district has made some staffing reductions and, at the time of FCMAT's fieldwork, had initiated certificated staffing reductions for 2018-19. The district will need to continue efforts to achieve and maintain a balanced budget, eliminate the projected structural deficit in its unrestricted general fund, and maintain a positive cash balance. Given large increases in special education costs and the resulting contributions from the unrestricted general fund, declining enrollment, and increased employer contributions for health insurance and pension benefits, it is concerning how the district will be able to reduce deficit spending and balance its budget in the subsequent two fiscal years without concessions from its bargaining units.

The CBO reinstated the Access program that customized budget reports. These reports are sent to individual school sites and departments throughout the year and upon request in a format that is easy to understand. The business office has established budget meetings with site personnel to offer assistance with budget issues and provide ongoing training throughout the year. However, individual meetings with site administrators and department managers regarding 2018-19 budget development had not yet begun at the time of FCMAT's fieldwork. These meetings should be required and conducted timely as part of the budget development process.

The district has started to implement best practices for some critical functions that include basic budgeting practices but has not implemented proper budget monitoring, budget transfers at the site/department and object code level or, in some cases, proper alignment of budget to actual expenditures.

Although position control was not functioning as intended for more than a year, the system was fully reinstated shortly after the CBO returned to the district. It is closely monitored by the CBO and director of fiscal services. However, the budget continues to include the cost of salaries and benefits for numerous vacant positions. Savings for unfilled positions should be recognized to provide a more realistic budget projection and financial position.

### **Audit and Internal Control**

The district has historically had a significant number of audit findings, many of which refer to opportunities for fraud, material weaknesses and significant internal control deficiencies. Some of the findings were repeated in numerous years, which indicates that either the district did not address them or efforts to do so were unsuccessful. The district should ensure that all audit findings are reviewed and recommendations are implemented timely. The consistency in the large number of audit findings may also be because of the late completion and filing of the audit reports. The 2014-15 and 2015-16 audits were prepared by the State Controller's Office and presented to the board/state administrator at the August 16, 2017 and April 11, 2018 board meetings, respectively. At the time of FCMAT's fieldwork, the 2016-17 audit had not yet been completed and issued.

The development and implementation of a system of internal control that includes written operational procedures, proper segregation of duties and other control activities designed to safeguard district assets and to detect and deter fraud is essential. Processes and procedures for routine business activities are the foundation of strong internal control, and implementation, routine monitoring and enforcement are essential to their effectiveness. During the prior review period, the district authorized a new director of compliance and internal controls position for this purpose. The position was eliminated, and the budget technician position was reinstated during the current review period. The CBO, director of fiscal services and budget technician will reportedly perform internal audit functions.

The district previously engaged an external consultant to assist with the assessment of duties in the business office and the development, documentation and training of processes and procedures for routine business office activities. The district did not continue to use those services in 2017-18, but provided evidence that some procedures in the Business Services Division Desk Manual 2017-2018 have been developed and/or reviewed and updated. In addition, an Administrative Handbook, Business Services Division is located on a staff portal of the district's website and provides the names and contact information for business office staff, procedures regarding how transactions are processed and various forms. However, FCMAT was unable to consistently access the online handbook throughout the study team's review process. The business office should continue to develop and implement written procedures and create desk manuals with step-by-step procedures for each business office function; these documents should be reviewed and updated at least annually.

The district continues to experience insufficient segregation of duties and lack of internal controls in several operational areas such as payroll, accounts payable, purchasing, bidding, asset tagging and salvage procedures. The district should ensure that procedures are developed and employees are trained, cross-trained and held accountable for following them. To increase standardization and accountability, purchasing, bidding, tagging and salvage functions should be centralized.

## **Student Attendance and Associated Student Body**

The district has historically experienced difficulty in properly collecting, recording, maintaining and reporting enrollment and attendance in a consistent manner districtwide. This has resulted in repeated audit findings and numerous errors and anomalies in the California Longitudinal Pupil Achievement Data System (CALPADS) and state attendance reports. The district has established a team, under the leadership of the chief academic officer, which is responsible for implementing strategies that ensure student data is appropriately reconciled and reported through CALPADS. The district has increased its focus on reviewing and standardizing enrollment and attendance procedures. However, no single administrator who is knowledgeable of and/or experienced in all aspects of student enrollment and attendance and CALPADS reporting requirements oversees the entire process. The district has worked diligently towards identifying coding inconsistencies, establishing procedures for correct data entry and communicating this information to applicable staff; however, inconsistencies continue to exist in how student enrollment and daily attendance data is entered and managed in the student information system (SIS) for all programs.

Managing enrollment and attendance data for students attending, and those returning from, nonpublic schools (NPS) continues to be a challenge, and attendance for these students is not entered in the SIS. For example, staff reported that 27 students who returned from an NPS were not in the SIS. Therefore, the attendance for these students had not been included on the state attendance reports. Because the information in the SIS drives the data submitted through the CALPADS reporting process, state funding determined by the Local Control Funding Formula (LCFF) and student testing, it is imperative that accurate student data exist in the SIS and that the information is routinely reconciled with CALPADS and other ancillary systems. Additionally, it is essential to ensure that all required supporting documents agree with reports submitted to the state, and that the documents are retained in a centralized location for audit.

The Information Technology (IT) Department conducts monthly data technician meetings to discuss student data management topics focused on coding data in the SIS; however, many site staff stated the meetings do not provide the training they need. Based on the information provided to FCMAT, school site staff may not yet comprehend their role in the SIS and CALPADS processes. A standardized, comprehensive policies and procedures manual that includes step-by-step instructions for enrollment and attendance is needed. Routine mandatory training for all staff responsible for recording and monitoring student enrollment and attendance should be conducted before the start of each school year, and throughout the year as needed, and should address attendance accounting procedures, compliance requirements and internal controls. Trainings should be tailored to the roles and responsibilities assigned to staff and serve as a refresher on standardized procedures, an overview of changes to existing procedures and an introduction to new procedures and/or changes in law and regulations.

The district continues to lack board policies, administrative regulations and standardized procedures on how ASB organizations are to be established, operated, audited and managed, and how ASBs should deposit, invest, spend, and raise funds and ensure adequate internal controls. Some school sites use FCMAT's Associated Student Body Accounting Manual, Fraud Prevention Guide and Desk Reference; however, not all sites with ASBs are aware of the manual. School sites continue to use various software programs to track ASB financial transactions, and the district does not provide oversight of school site ASB activities, including collection and monitoring of financial information. The lack of internal control and oversight at the school sites and the district office could lead to misappropriation of ASB funds.

## **Other Related Areas**

Management Information Systems – The district lacks a technology committee, which results in poor communications between the IT Department, sites, and other departments. The lack of communication increases the risk of failure in implementing and supporting information systems. A district technology committee should be formed to address the use of technology throughout the district and should be chaired by the executive director of IT and include qualified representatives from each division/department and the school sites.

During the prior review period, the district hired a database administrator to provide data integration support and primary support for CALPADS processing and reporting. As a result, many tasks have been automated instead of being performed manually, including integrating systems to transfer data between the Human Resource System (HRS), Aeries, and child nutrition systems for CALPADS reporting. This automation reduces the risk of errors and inaccurate CALPADS reporting, and the efforts to automate data submission should continue. There is still no formal completed documentation for the processing of CALPADS data specific to district operations, but work has begun on a framework for this documentation. The work to build the documentation should continue, and a district staff member should be cross-trained with the database administrator using this documentation as a training tool.

Hardware standards exist for different types of equipment to be used by administrators, teachers and students, but standards have not been published for network equipment, servers, copiers, printers or fax machines. The district lacks a formalized board/state administrator-approved lifecycle replacement plan for critical network infrastructure equipment, but work has begun on documenting equipment to be included in the replacement plan. This lack of complete planning will create unplanned expenses and outages when systems cease to function. The district should create a formalized lifecycle replacement plan for all of its technology equipment.

Inventory – The district previously contracted with a vendor to perform a physical inventory of items with an original cost of \$500 or more, and a fixed asset report dated June 30, 2015 was completed. A physical inventory has not been completed since that time, and no person or department has been responsible for maintaining all the records, including asset acquisitions and disposals, since the 2015 physical inventory was completed. Staff interviews indicated that all fixed assets are not routinely tagged and that some items are missing from the inventory. Findings included in the last several audit reports include material weaknesses specifically related to inventory and fixed assets. The district should establish procedures that require all equipment and other fixed assets valued at \$500 or more to be properly tagged for inventory purposes. An employee should be assigned to maintain the fixed asset inventory system, and all employees involved in the asset identification, tagging and reporting process should be properly trained and cross-trained. The district should consider completing an annual inventory until roles and responsibilities are assigned and inventory procedures are properly implemented.

The district surplus inventory and salvage procedures do not support appropriate reporting requirements, which necessitate inventory to be tracked as to the time and mode of disposal. The procedures do not provide for proper internal control, possibly allowing valuable items to be disposed of without proper review. Board policy and procedures should be updated and/or developed and implemented to ensure proper processes are followed, and all applicable employees should be trained in their use and held accountable for following them. The processing and disposal of surplus assets and instructional materials should be centralized to eliminate the opportunity for loss or theft, and all vehicle pink slips should be secured at the district office.

Food Service – The 2016-17 unaudited actuals show that the cafeteria ending fund balance has increased to approximately \$2.3 million, and the fund did not require a general fund contribution. The cafeteria fund balance has continued to increase since 2013-14, and interviews indicated that cash flow is sufficient to meet current obligations. However, no evidence was provided showing that the 2014-15 and 2015-16 audit adjustments have been booked. If the applicable accounts have not been adjusted in subsequent years, the audit adjustments need to be posted and reflected in the fund balance. At the time of FCMAT’s fieldwork, the 2016-17 accounts payable and accounts receivable balances had not been cleared. These items should be reviewed and cleared each year by the first interim reporting period. In addition, if the net cash resources in the cafeteria fund are greater than three months’ average operating expenses, a corrective action plan should be developed for proper use of excess funds.

Special Education – The district continues to experience significant increased costs in its special education program. The 2016-17 unaudited actuals show an unrestricted general fund contribution of \$22.75 million. The 2017-18 second interim narrative report indicates that the projected contribution is \$24.93 million, or 79% of the total special education expenditures (excluding special education transportation). This is a projected increase of \$2.18 million year-over-year. Interviews indicated budgeted expenditures and vendor invoice tracking for special education costs lack thorough management review, continued to identify the need for internal controls and procedures to properly project expenses, and the need for additional oversight.

The Southwest Special Education Local Plan Area (SELPA) took action to remove the Los Angeles County Office of Education (LACOE) as the administrative unit (AU) of the SELPA and transferred these responsibilities to the Lawndale Elementary School District, effective with the 2017-18 school year. Based on SELPA meeting minutes, the cost of the district providing programs previously provided by LACOE should be approximately the same as those paid to LACOE. However, the transfer of the speech and language program continues to be problematic because of competitive recruiting for staff, and the district continues to rely on LACOE to provide these services. This program transfer with the current lack of trained district staff and uncertainty as to staffing options is a fiscal risk to the district. SELPA districts have opened program services SELPA-wide, and interviews indicated that the funding model under discussion heavily favors provider districts. However, the district has not offered to provide services to other SELPA districts. The district should compile and analyze the necessary data and identify the costs and benefits of expanding its programs prior to program modifications to ensure that it will reduce costs and/or generate income.

The district does not properly track its costs and submit the necessary documents to maximize reimbursement for extraordinary cost pool students and mental health services. Clear communication between the Special Education and Business Services departments regarding the criteria for qualifying students, roles, relationships and responsibilities should be established so that the district uses all opportunities to generate income. NPS and county office placements should be routinely reviewed throughout the year for cost containment and to ensure students are properly reported to maximize funding. The business office should work with the Special Education Department to review SELPA funding and expenditure projections for accuracy and ensure that all funding sources and expenditures are properly reported, budgeted and/or received. The business office should follow-up on any discrepancies.

Communication between the county office, SELPA, and the district is critical to proper receipt, budgeting and monitoring of special education income and expenses. SELPA meeting minutes

show that only the executive director of special education attends SELPA meetings. It is critical for district business office staff who are responsible for oversight of the special education budget to attend the SELPA business meetings to be part of funding model discussions and knowledgeable of funding and program changes.

Transportation – The Annual Report of Pupil Transportation (TRAN) previously filed with the state is no longer required. In the absence of the report, applicable district divisions should mutually determine the management data and information necessary to properly manage transportation expenses. To track and control costs, expenses need to be budgeted and charged to the proper accounts throughout the year to provide opportunities for variance analysis. In addition, Transportation Department managers should have access to the budget and routinely monitor it.

The district provides most of its own special education student transportation. In an effort to contain costs, the district should evaluate the cost of transportation provided by the county office, NPS and transportation service companies to determine whether it can transport these students more cost effectively. Invoices from these providers should be reviewed, reconciled with student data and approved prior to payment. Detailed information should also be obtained from fuel vendors and be regularly reviewed and analyzed, any anomalies should be investigated.

Agreements with transportation contractors should be approved prior to commencement of services, and the district should ensure that it complies with Education Code 39802 when awarding transportation contracts. The director of maintenance, operations and transportation should be a resource in determining the most cost-effective means of transportation; budget accuracy may be improved if all transportation contracts were managed by the Transportation Department. During this review period, the transportation coordinator position was eliminated, which may limit the department's long-term planning and the district's ability to reduce transportation expenses while meeting demand for services.

Risk Management – The district has made significant progress in this area. The director of benefits/risk management has successfully implemented online interactive workers' compensation forms for reporting claim incidents. Claims processed through this online portal allow the district to comply with mandated timelines for reporting and creates a log that identifies potential reportable issues. A transitional return-to-work program was initiated and has been well received. Interviews indicated that lost workdays have been substantially reduced from 2015-16 to 2017-18. An updated actuarial study was completed for the workers' compensation program in April 2017, which demonstrates a lower loss rate than in previous years.

In compliance with Governmental Accounting Standards Board (GASB) 75, an actuarial report for other post-employment benefits (OPEB) was completed in March 2018 and presented to the board/state administrator on April 11, 2018. Based on the actuarial projection and method of payment, the district's OPEB payment will increase each fiscal year and reach a cost of approximately \$1.1 million in 2027-28.

## **Facilities Management**

Inglewood Unified serves approximately 9,000 students at 19 schools in the city of Inglewood and unincorporated area of Ladera Heights. The district was unified in the early 1950s, and many school facilities were originally constructed more than 50 years ago. The district's schools include one preschool child development center, three TK-5 schools, seven TK-6 schools, one

TK-8 school, one middle (6-8) school, one middle (7-8) school, three high schools, one district-operated charter school (TK-8), one career technical education/adult education/alternative education school. Eight direct-funded charter schools operate in the district. In 1998, the district passed Measure K, providing \$131 million in general obligation bond funds. This bond, combined with state facility funds, provided more than \$200 million for facility improvements. In addition, Measure GG was passed in November 2012, resulting in an additional \$90 million in general obligation bonds. In accordance with Education Code Sections 15278-15282, the requirement to form a citizens' oversight committee has been met to oversee the expenditure of Measure GG bond funds. The FCMAT facilities team visited 12 district sites during fieldwork in May 2018. Interviews were conducted with selected district and site staff, including administration, maintenance, operations, and custodial personnel. In addition, the team requested and reviewed numerous sources of documentation to verify and support the facility standards.

### **School Safety**

The district has improved over the last year in consistency and implementation of its safety programs and safety compliance. A draft of the district's new comprehensive school safety plan was prepared and supplied to sites in accordance with SB 187 and SB 334. The California Education Code (Sections 32280-32289) outlines the requirements of schools operating any kindergarten and any grades one to 12, inclusive, in writing and developing a school safety plan relevant to the needs and resources of that school. District Board Policy 0450 requires the school site council at each school site to develop a comprehensive school safety plan relevant to the needs and resources of that particular school. School site administrators indicated to FCMAT that the district had supplied a plan template and all site plans were developed, approved, and implemented. FCMAT's review validated that specific site plans were consistent, approved, and complete.

Site principals reported that fire alarm systems operate correctly at each school site visited. Additionally, all site administrators remained well versed in fire drill procedures, and some were diversifying their drills to include other types of emergency response drills during the school year such as earthquake and lockdown drills. The director of maintenance, operations and transportation meets with the local fire marshal to review any concerns with the fire alarm and fire sprinkler systems throughout the district.

FCMAT was provided with documentation that indicated the district performed Injury and Illness Prevention Program (IIPP) training in the 2017-18 fiscal year. IIPP training provided staff with a new districtwide email to use for all communication and direction that all administrators must submit injury reports.

The district has a standard key authorization form and process for issuing keys that controls distribution. All keys are issued from the central operations office and are not directly distributed by the independent contractor. The site principal or administrator is responsible for the issuance, security, and return of all keys pertaining to the site under their jurisdiction. Established procedures are in place at each site. All keys assigned to teaching and classified staff are relinquished to the principal on the last day of school. No keys are authorized to be maintained by staff members on summer break.

## **Facility Planning**

The district's facilities capacity is roughly twice the amount needed to house its total student enrollment. Most of this excess capacity is old and in disrepair. As a result, the district is confronted with maintaining these facilities on a maintenance budget that would be considered marginally adequate for a district half its size. The district has begun the process of "right sizing" its facilities with the removal or demolition of excess portable classrooms.

The district formed a District Advisory Committee to perform the following:

- Determine enrollment projections and their impact on surplus space.
- Inventory the capacity and the conditions of existing facilities.
- Determine per student operating cost at each facility.
- Evaluate specific schools considered for closure.
- Identify specific new environmental/safety concerns for each site.
- Determine projected cost-savings projected for each school considered for closure.
- Identify housing/transportation options for displaced students.
- Consider cost benefits of varying property disposition/use options.
- Recommend transition strategies.
- Make specific recommendations about specific school sites to the board.

The committee is to serve in an advisory capacity to the state administrator and be composed of one member from each of the following groups: Student, parent, classified staff, teacher, facilities representative, fiscal representative, education administrator, community member, business person and city government representative.

The district has applied for \$118 million available from the Los Angeles World Airports (LAWA) for sound mitigation modernization at most school sites; however, at the time of the FCMAT review, the district had been approved for only \$44 million. LAWA has notified the district that the funds must be expended by December 31, 2020. The district believes that additional projects may be eligible to receive LAWA funds and has appealed to LAWA for reconsideration.

## **Facilities Improvement and Modernization**

The district does not have personnel who are trained or knowledgeable in facility modernizations and the requirements of the California Department of Education (CDE), Office of Public School Construction (OPSC), Division of the State Architect (DSA), or LAWA. The chief facilities and operations officer position remains vacant, and the district relies on an outside consulting firm for knowledge of the DSA and OPSC; however, this practice does not build organizational capacity.

Site visits indicate a significant degradation of capital facilities. The district's Maintenance Department is taking steps to implement preventive maintenance measures, but because of staffing constraints, it continues to operate in a reactionary mode. As a result, maintenance staff have difficulty keeping up with building decay.



## **Facilities Maintenance and Operations**

The district's 2017-18 Maintenance Department budget is \$3,616,972 which meets the account requirement under EC 17070.75

The district has made progress in some areas of facility maintenance, but sites visited by FCMAT had no shortage of facility needs. Many sites have neglected repairs or replacement of major building components such as electrical panels, roofing, and exterior finishes. A review of expenditures indicates the district is exhausting all of the routine restricted maintenance account (RRMA) funds, but some purchases do not align with the code's intent. This misalignment of funds continues to exacerbate the degraded conditions throughout the district.

The district has completed the implementation of the new work order system, SchoolDude. Training has been provided to maintenance staff and site administrators. While the system is operational, the district should continue to increase the system's functionality to ensure accurate information, and status updates are available to site personnel.

The district has made progress in employee evaluations and training. A custodial handbook has been developed and implemented, and all of the custodial staff has been trained to its content and the expectations of the department. Custodians have also been provided with new equipment such as auto-scrubbers, backpack vacuums and pressure washers. An eight-hour in-service was held to train staff in the use of the new equipment. Additionally, routine safety trainings have been conducted with all maintenance, groundskeeping, and custodial staff attending. All maintenance, groundskeeping, and custodial staff members received a performance evaluation for fiscal year 2017-18.

The MOT department has completed an inventory of district equipment, vehicles, and buildings. While this is a significant task, the district should use this information to develop a replacement schedule for vehicles and equipment. Additionally, the district should utilize the inventory list's information regarding building square footage and site acreage to help determine accurate staffing levels to ensure efficient and timely responses to maintenance and repair needs districtwide. However, as noted in the report, the district's inventory list is several years old and there is concern that it is incomplete and not up to date.



# **Community Relations and Governance**



## 1.1 Communications

---

### Professional Standard

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

### Findings

1. Board Policy (BP 1100—Communication with the Public), updated August 2014, directs the superintendent or his designee to develop a communications plan for the district. (There is also a board policy regarding media relations—BP 1112.)
2. During the last review, the district hired a new executive director, school and community relations, who undertook the creation of a revised Communications Plan dated February 8, 2017. The state administrator approved the plan, which is now entitled Communications Plan 2017 – 2020, on June 22, 2017. As a supplement to the Communications Plan, an implementation plan has also been developed that provides specific actions and tasks, identifies the parties responsible for completion of the actions/tasks, notes the timing for their completion, and establishes measurable outcomes for each one.
3. The plan’s introduction continues to state that its goal is to “improve the effectiveness and management of public relations, marketing, branding, and communication throughout Inglewood Unified School District,” with the central objective being the improvement of internal and external communication systems. The five key strategies developed appear to support the goal and central objective. However, while community meetings and input sessions were held before and during development of the plan, several of the interviewees felt that insufficient outreach was conducted, particularly to parents.
4. During the review period, a Communication’s Steering Committee including individuals from various levels of the organization was created and meets regularly to develop and implement strategies for implementation of the plan. In addition, documentation provided to FCMAT as well as interviews with staff show that training is provided to front office and other staff on how to effectively communicate with the public, create positive impressions of the district, and develop and maintain good customer service standards. Customer service messaging tips have been provided to school site office staff in an attempt to ensure that all staff engaging with the public speak in the same voice and provide a consistent message and experience.
5. While continued efforts to engage internal and external stakeholders is necessary, the district continues to actively reach out to the community as evidenced by the updating of its website, increased messaging through various media channels-including social media, various community events attended by district administration and advisory board members, and the continued publication of the “School News.” The district continues to work with the local news media and utilize its website to inform the community of positive activities in the district in an effort to share district, school, and student accomplishments. In addition, the district holds community events and fosters partnerships with local organizations,

businesses, and the city. District staff makes a concerted effort to go door to door and make personal contacts with the community, especially those immediately adjacent to existing school sites. For example, on March 16, 2018, the district held the first day of its door-knocking campaign to encourage early enrollment and further engage the community.

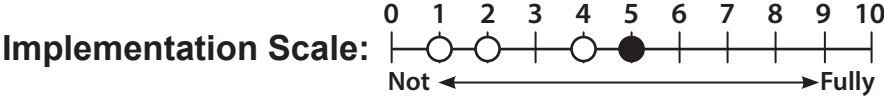
6. A number of partnerships have been established with local businesses (e.g., Balfour Beatty, LA Promise Fund, iMusic United Foundation, etc.) to better link the district with the community and provide programs for students.
7. An update on the school and community relations efforts was made at the board meeting on March 7, 2018.

## **Recommendations for Recovery**

1. Though the Communications Plan has been adopted and is being implemented, the executive director, school and community relations, should ensure that parent input is solicited throughout the implementation process and as new initiatives are added to ensure that there is broad acceptance from those affected. As necessary, and in accordance with the implementation plan, staff assigned to implement the Communications Plan should be made aware of the its development and their role in its implementation as well as receive appropriate training before plan implementation.
2. The district should maintain a feedback log, keep a record of its communication efforts, and/or implement quarterly assessment surveys to gauge the progress and effectiveness of its communication efforts in reaching those affected and their reactions. In addition, while the implementation plan includes measurable outcomes, metrics and/or a tracking mechanism should be developed to track the outcomes. For example, as the district includes booths for each school at various community events, the number of visitors to each booth should be tracked and then compared to the number of new student registrations to determine if the parent learned about the school at the given event. This will allow the district to better understand which events/programs are more successful in reaching and engaging parents.
3. District leadership should consider periodically creating videos, or the state administrator and administrative staff should have website discussions, to update those affected and the community on the district and its accomplishments/obstacles.
4. The state administrator should consider using a local community cable channel so that members of the public can more easily access district information and/or meetings.
5. The state administrator should continue to use school site principals and department heads as the messengers to their respective staffs and communities. The district should continue to provide cogent and timely talking points.

# Standard Partially Implemented

July 2013 Rating: 1  
July 2014 Rating: 1  
July 2015 Rating: 2  
July 2016 Rating: 2  
July 2017 Rating: 4  
July 2018 Rating: 5



## 1.2 Communications

---

### Professional Standard

Information is communicated to the staff at all levels in an effective and timely manner.

Two-way communication between staff and administration regarding the local educational agency's (LEA) operations is encouraged.

### Findings

1. The opportunity for two-way communication between the staff and administration continues to improve, although there continues to be inconsistency with the relay of information from the site principals to school site staff and parents.
2. Even with the change in administration, staff located at the district central office continue to express their overall satisfaction with the communication between staff, district leadership, and the state administrator. Staff were complimentary of the progress made and the efforts implemented by the new state administrator, the general tone of communications, and the atmosphere in the district. However, staff have some trepidation because of the introduction of a new state administrator. The concern expressed during interviews was a lack of continuity and a hesitation to embrace the direction of the new state administrator that, while positive, could change once again if this administrator is replaced.
3. Administration continues with its efforts to ensure all staff have and access district email to receive timely communications. In addition, a new e-mail link called "Constant Contact" has been established to communicate with stakeholders. To participate, the person must sign up, providing his or her name, e-mail address and check the e-mail list(s) they want to obtain news about. The link to sign up is not on the district's website but is instead on a link at the bottom of the e-newsletter. Some school site personnel continue to state that communication is insufficient, inconsistent, and only partially effective. However, staff are provided information and access it through various avenues. In addition to the forms of communication noted above, there are also board meetings, community meetings, and staff specific trainings. While the administration must continue to develop multifaceted avenues of communication, staff must also take responsibility for seeking information and accessing it when it is made available.
4. The state administrator continues to hold group meetings with site principals to provide information. These meetings are held at the sites, which provides an opportunity for the administration to visit schools and for principals to see one another's sites. The principals believe progress continues under the new leadership and generally feel supported.
5. The administration still provides PowerPoint presentations and talking points, when appropriate, for principals to share with school site staff to ensure a consistent and common message is communicated throughout the district. However, improved communication and better coordination is still needed between the administration and the school sites in some areas. For example, while communication between the school sites



and individual departments (e.g., Human Resources and the state administrator's office) has improved and training is provided to front office staff on the various district systems and applications, site staff indicated that they continue to struggle to get information and/or support from other departments that do not yet appear to be as well organized. In addition, simply knowing whom to contact for assistance is not always clear and requires multiple phone calls and/or emails to get assistance and specific issues addressed.

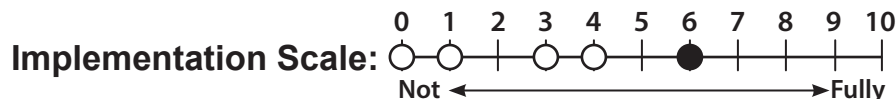
6. While the administration has worked to increase communication and provide a clear and consistent message to school sites, including providing presentations and talking points when appropriate, information dissemination is still inconsistent at the school site level. The same best practices (e.g., communications from school sites to parents and organization of school site councils) are not instituted at all school sites, and interviews with staff and parents found that some sites still communicate with, involve, and disseminate information to parents and staff more effectively than others. Additional effort is needed in this area to increase consistency across the district.
7. Turnover continued at the senior cabinet and administrative level as well as vacancies, which affects day-to-day operations and implementation of systems. FCMAT recognizes that district staff is working diligently to fill these vacancies, a task that is difficult given the district's fiscal position. The new state administrator made changes and added positions to the organizational structure, and the previously developed organizational charts were revised on December 13, 2017.
8. The senior cabinet continues to meet regularly with the state administrator with agendas established in advance based on input from all cabinet members. Each cabinet member also holds regular meetings with his or her respective staff to further improve communications.
9. While the state administrator visited all school sites as part of her introduction to the district, regular school site visits by the state administrator, senior cabinet, and advisory board members have declined compared to the last review period. However, efforts are made to hold other events at school sites (e.g., the previously mentioned principals' meetings, strategic plan community meetings, trainings, etc.) to provide the administration with opportunities to engage with school site staff in a more meaningful way.
10. Staff continue to use the online administrative handbook for each division developed during the last review period. The handbook includes a directory of personnel for each division, common forms and applications, manuals, and other organizational and departmental information. The handbooks are accessed online at <http://hb.myiusd.net>.
11. The district held a three-day retreat in August 2017 with all district departments, which included overviews of and presentations by the departments, team building activities, and other accountability exercises. Additional budget presentations were made to make staff aware of the district's fiscal position and its plans to address the identified fiscal shortfalls. Lastly, the new state administrator initiated a strategic planning effort in October 2017. The effort has included a series of meetings where staff, along with the greater Inglewood community, had the opportunity to provide input on the district's future. The process is ongoing and will result in an updated vision, mission, and goals for the district.

## Recommendations for Recovery

1. The state administrator should continue to develop a functioning and effective organizational structure and hold regular meetings with senior cabinet and principals. This provides a governance structure appropriate to the district's size and more effective and efficient operations, as well as enforcing the state administrator's commitment to open and effective communication with the public and internal personnel.
2. The recently approved organizational charts should be uploaded to the district website and included in the administrative handbook to provide a clear chain of command for staff and site administrators.
3. The district should continue to pursue multiple avenues of communication for dissemination of information and input-gathering to meet the district's varying needs. Opportunities for providing input and receiving communications should be readily available, easily accessible, and clearly established so that all staff can participate. It is important that the district administration ensures all staff stay informed and are included and provided with multiple opportunities for engagement. Notices of opportunities to learn about the district should be disseminated through multiple avenues. For example, if information on the district budget will be presented at a board meeting, notification should be sent to staff instead of simply relying on staff to review upcoming board agendas online before all meetings.
4. The state administrator and district central administration should continue to coordinate with school site administrators and department heads to allow them to participate in staff meetings. This would provide all staff members with access to district decision makers and create a more collaborative and inclusive decision-making process.
5. A more standardized process should be developed to ensure consistency across school sites in how information is disseminated from principals to school site staff and parents.

## Standard Partially Implemented

July 2013 Rating:	1
July 2014 Rating:	0
July 2015 Rating:	3
July 2016 Rating:	4
July 2017 Rating:	6
July 2018 Rating:	6



## 1.4 Communications

---

### Professional Standard

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

### Finding

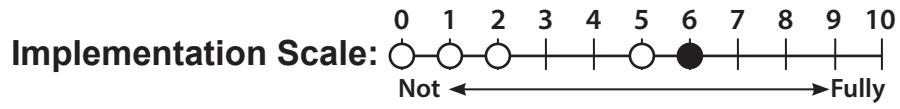
1. The executive director, school and community relations, continues to act as the official spokesperson for the district. However, district administration reports that if media contacts the district about a content area that is not familiar to the executive director, school and community relations, the district-designated person for that area is responsible for communicating with the media. This protocol arose from discussions at the district's cabinet level, and the situation was most recently encountered in an April 10, 2018 article in the *Los Angeles Times* on the district's budget. The district's protocol does not require that the media contact the executive director, school and community relations before speaking to the content area expert, and she was not aware that the media had contacted the CBO for input on this article.

### Recommendations for Recovery

1. The executive director, school and community relations, should remain as the primary spokesperson for the district, recognizing that both the advisory board members and other senior cabinet members have roles in disseminating information throughout the district and the community.
2. All external communications to and from the public should be coordinated through the executive director, school and community relations, including instances where the content area expert is assigned to respond to or inform the public. This structure will ensure that the district delivers a single message, and communication is consistent from person to person.
3. All media requests should first come to the executive director, school and community relations, who will determine the appropriate individual to respond if a content area expert is required. This will also allow the district to track contacts with the media and ensure that the media is not "shopping" for answers that conform to its article's angle.
4. As the advisory board continues to take part in more aspects of district business, training should be provided on appropriate methods for communicating with the public to provide one message on district matters.

## Standard Partially Implemented

July 2013 Rating: 1  
July 2014 Rating: 0  
July 2015 Rating: 1  
July 2016 Rating: 2  
July 2017 Rating: 5  
July 2018 Rating: 6



## 2.3 Parent/Community Relations

---

### Professional Standard

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

### Findings

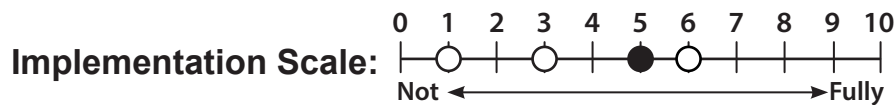
1. Assembly Bill (AB) 1575 was signed into law on September 29, 2012, and mandates the use of uniform complaint procedures for resolving complaints of alleged violations of law, which prohibit pupil fees, deposits, or other charges for student participation in educational activities. Updated policies and regulations also require the use of these procedures to address complaints of discrimination, harassment, intimidation, and bullying, as required by the California Department of Education (CDE).
2. The district's board policies are available on its website, and board policy (BP 1312.3 Community Relations – Uniform Complaint Procedures) was revised on February 5, 2015 to comply with the new requirements outlined in AB 1575, and was updated again on April 25, 2016.
3. The district's website has links to uniform complaint procedure brochures and forms both in English and Spanish, as well as to the CDE for further information. However, the corrections noted in the last two comprehensive reviews have still not been addressed. The brochures were updated when the district's board policy was revised in February 2015, and both versions continue to have revision dates of March 2015 and contain dated information.
4. The English-language parent complaint form continues to show a revision date of February 2015, and the Spanish-language version was last revised in February 2014. The Complaints Concerning District Employees, Form C; Williams Complaints Form, Form D; and Complaint Questionnaire, Form E, remain undated. However, FCMAT was provided with a 2016-2017 Williams Complaint Form dated April 2016 that is different than the undated form on the district's website. In addition, the new website update apparently removed the Spanish-translated section(s).
5. The district provided copies of its annual notifications which included Uniform Complaint Procedure information to employees for 2017-18 as well as a sample of executed acknowledgement receipts from employees. No sample notification for parents was provided. For the parents, district staff stated that the notice, Williams Complaint forms, and a brochure on the uniform complaint procedure process are provided at the beginning of the school year at the same time parents are provided with student-parent handbooks. However, of nine sites FCMAT visited, only three had copies of the brochures and forms available at the site's front office.

## Recommendations for Recovery

1. The district should continue to monitor the uniform complaint procedures to ensure compliance with any changes in law. In addition, the district should continue to provide annual notices to all district staff, parents, and advisory board members and make them available on the website and all district locations.
2. The district should replace the existing uniform complaint procedures brochure on its website with the revised CDE July 21, 2017 version and replace the existing Williams Complaint Form with the April 2016 version. The district staff person assigned to monitor uniform complaint procedures should regularly check the CDE website for updates.
3. The district staff person assigned to monitor uniform complaint procedures should ensure that Spanish translations are up to date given the varying dates between Spanish and English versions of the same document.
4. All forms should have revision dates printed on the documents to ensure the most up-to-date documents are being utilized.
5. Spanish-translated sections of the website should be reinstated with either links to the Spanish language forms or a reference so that Spanish speakers are aware that the forms can be accessed on the English portion of the district's website.

## Standard Partially Implemented

July 2013 Rating:	3
July 2014 Rating:	1
July 2015 Rating:	6
July 2016 Rating:	6
July 2017 Rating:	6
July 2018 Rating:	5



## 2.4 Parent/Community Relations

---

### Professional Standard

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

### Findings

1. The district has citizen advisory, school connected organizations, and volunteer policies (BP 1220—Citizen Advisory Committees, BP 1230—School-Connected Organizations, and BP 1240—Volunteer Assistance). BP 1220 and BP 1230 were revised on August 20, 2014. BP 1240 was revised on March 8, 2017. Interviews with staff and review of provided parent meeting agendas, flyers, calendars, sign-in sheets, newsletters, and various other district documents demonstrate that the district continues to have a strong parent center that conducts outreach for parents; provides classes, educational opportunities, and training; and lends support to the various school site parent groups.
2. Interviews with school site principals, district administration, staff, and parents, as well as documentation provided to FCMAT, show that the school sites, the parent center, the English learner advisory committee (ELAC), and the district English learner advisory committee (DELAC) have made concentrated efforts to encourage parents and community members to be involved in school activities, personal growth opportunities, and in their children's education. New forms of communication have been implemented and parents are contacted by phone, email, and text message. Even with these efforts; however, the level of participation among schools continues to be inconsistent, and relatively few parents are involved districtwide. Nevertheless, most parents interviewed appreciate the district's parent center and the offerings it provides.
3. The parent webpage is no longer on the district's website; however, through various links, the website provides information about enrollment, school calendars, and general information on the types of student activities and organizations available throughout the district. The website also includes a "Parent Portal" link that gives parents access to their child's grades, attendance, and more. While there is no way to know how many parents access this webpage or the information provided, the district administration reports that it can track the number of parents who sign in and access "Parent Portal."
4. The district has an education foundation (The Inglewood Educational Foundation) that was established in 1998 as a nonprofit corporation organized under the nonprofit Public Benefit Corporation Law Section 501(c) (3). The foundation's primary purpose is to provide college scholarships to graduating students and supplemental financial support for a variety of educational programs that directly benefit students and teachers. The foundation was reinstated during the last review period and continues to meet, raise funds, and provide awards. The foundation continues to seek board members – there are five, but the goal is to have seven - therefore, no officers have been established. However, the advisory board members on the foundation board stated that a solid core group of members are working to recruit, raise funds, and conduct foundation business.

5. The district has several schools with Parent Teacher Associations (PTAs). The local PTA district council provides guidance and assistance to the various school site PTAs, but there is no active districtwide PTA. Participation still varies from school site to school site, with some schools having strong, active, well-organized PTAs and school site councils, while others do not or struggle to get parents involved. Some school sites have parent teacher organizations (PTOs) instead of PTAs. In either case, the district is supportive if a school site wishes to establish either organization.
6. District communication with parents is also still inconsistent, with parents more involved in the PTA/PTO, school site councils, or even their school sites accessing information more readily than their counterparts who were not involved with these activities. Some parents receive information from the district via email, phone messages, or text, while others are contacted in all three forms. The district appears to be aware of these differences and is undertaking a “Help Us Reach You” campaign to gather contact information for all parents.
7. Education Code Section 52060 requires consultation with various groups, including parents, in adopting an LCAP. The LCAP template states that “[m]eaningful engagement of parents . . . is critical to the development of the LCAP and the budget process.” The district provided documentation showing meetings of the LCAP Advisory Committee are held, but no information was provided on stakeholder engagement outside of the advisory committee. However, the district’s website contained surveys for both parents and staff for the 2018-19 LCAP development at the time this report was written.
8. Stakeholder engagement, and particularly parental engagement, appears to have been limited for the 2017-18 fiscal year LCAP. In addition, it appears that the development process for the 2018-19 LCAP was not started until February 2018.
9. Education Code Section 52065 requires that a district post its LCAP on the district website. The 2017-18 LCAP update has been posted on the district’s website.
10. The district has a dependent charter school. The Education Code, which makes no distinction between dependent or independent charter schools, requires that all charter schools prepare an LCAP separate and apart from their authorizing agency. FCMAT was not provided with an LCAP or any evidence of an LCAP process for the dependent charter school.

## **Recommendations for Recovery**

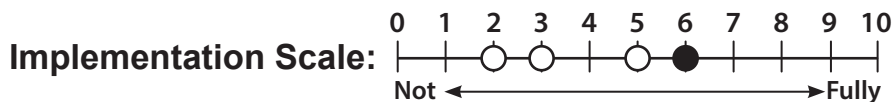
1. The district should survey parents on the opportunities for parent involvement and the reasons they are not more involved. The results should be provided to school site administration, and strategies developed to address the concerns, including districtwide policies, procedures, or best practices to provide more consistency from school site to school site.
2. Better data and records should be kept to gauge the level of parent involvement on the school site and district levels and determine use of the district website. This data should be used to inform the process and determine which offerings are successful and which need intervention or reconsideration.



3. Parent center staff should be cross trained so that more than one staff person can assist parents. In addition, set hours should be established for services that are not scheduled and ongoing such as fingerprinting to provide more stability for parents accessing these services.
4. To assist with parent engagement and information sharing, the district should ensure that all links and information available on the website geared toward Spanish speakers are in Spanish. For example, the webpage for the parents’ annual legal notices has a section in English and a separate section for notices in Spanish. While the documents themselves are in Spanish, the links to the documents in the Spanish section are in English.
5. The state administrator should continue to provide support for the creation of school site and districtwide PTAs/PTOs and to the parent center in its outreach and parental education efforts. The parent center’s scope of involvement should be expanded to include all parent committees, including the PTA, in an effort to provide a one-stop shop for parents that will communicate a single and cohesive message and make opportunities available to all district parents. The parent center should strive to ensure that parental involvement includes high-quality partnerships to improve student achievement throughout the district.
6. The district should expand its efforts to obtain meaningful parent involvement in the LCAP process by developing a comprehensive stakeholder engagement process that can be replicated annually. In addition, stakeholder engagement and development of the LCAP should begin earlier in the school year.
7. The district should ensure that its dependent charter school develops a similar stakeholder engagement and development process and completes an LCAP annually as required by law
8. The district should continue its efforts to recruit the desired number of board members for its educational foundation, and establish officers to operate the organization.

**Standard Partially Implemented**

July 2013 Rating: 3  
 July 2014 Rating: 2  
 July 2015 Rating: 5  
 July 2016 Rating: 5  
 July 2017 Rating: 6  
 July 2018 Rating: 6



## 2.8 Parent/Community Relations

---

### Professional Standard

Board members are actively involved in building community relations.

### Findings

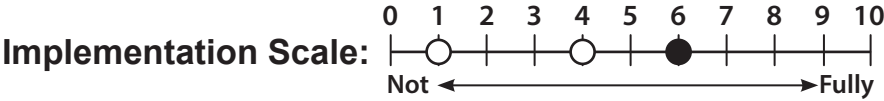
1. Based on interviews with staff, teachers, parents, district administration, and advisory board members, advisory board members are actively involved in building community relations.
2. The advisory board members continue to attend graduation ceremonies and other community events and actively reach out to the city of Inglewood, the Chamber of Commerce, the religious community and organizations, private organizations, and others in an effort to establish relationships outside of the district and bring resources to the district. At the March 7, 2018 board meeting attended by FCMAT, advisory board members requested that the previously held “Community Coffee” events be brought back now that the strategic planning community meetings have been completed.
3. While the district continues to gather 30 minutes before the start of the board meeting to recognize and honor parents, staff, and students, FCMAT noted that no advisory board members were present at the recognition the evening of the March 7, 2018 board meeting. However, the board meeting still included reports from high school students on events and accomplishments at their school sites. A schedule for the 2017-18 school year has been established, showing which school’s student representative would attend and report at the board meetings.

### Recommendations for Recovery

1. The state administrator should continue to encourage and support the advisory board members to be actively involved in the community and build positive relationships with all segments of the community. With operational support provided by the district as needed, the advisory board members should continue to assist the district with its outreach efforts. While the advisory board has no authority, members can continue to assist the district in carrying its educational message to the community and continue to provide the district with input from the community.
2. The district should continue to publicize the honorary portion of its board meetings so that staff members and the community can participate in these contributions and recognitions, and encourage advisory board members to attend.
3. The state administrator should explore the use of a community cable channel to record and televise meetings, providing the community with additional information on district happenings.

**Standard Partially Implemented**

July 2013 Rating: 1  
July 2014 Rating: 1  
July 2015 Rating: 1  
July 2016 Rating: 4  
July 2017 Rating: 6  
July 2018 Rating: 6



## **3.1 Community Collaboratives, LEA Advisory Committees, School Site Councils**

---

### **Legal Standard**

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

### **Findings**

1. The district updated AR 0420 and BP 0420 in August 2014. The district's AR 0420 requires that "[s]chool site councils shall be established when required for participation in a categorical program," which follows Education Code Section 52852.5. Education Code Section 64001 requires that a school site council develop the single plan for student achievement. The council's responsibilities include developing and approving the plan, monitoring its implementation, and evaluating the effectiveness of the planned activities at least annually.
2. A districtwide training was provided to school site council members on October 4, 2017. It is not known which school sites or how many individuals attended.
3. The district also provided principals with information on school site council elections to assist in the creation and requirements of school site councils.
4. District staff reported that the district held meetings at the district's office with the various school site councils to ensure consistency across school sites. The participants worked together and compared notes among small breakout groups and confirmed alignment between the plans and the LCAP.
5. For 2017-18, FCMAT was provided with electronic copies of the single plans for student achievement. All school site plans, with the exception of Morningside High School, were approved the advisory board/state administrator on January 10, 2018. Pursuant to district staff, Morningside High School's plan was approved the following month; however, FCMAT was unable to verify this information because the board meeting minutes were not yet available. The district provided site council agendas, sign-in sheets, and minutes that showed the plans were discussed, and some of the agendas made reference to approval of the plans.

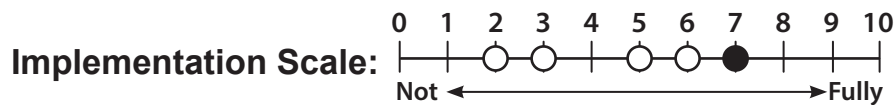
### **Recommendations for Recovery**

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

2. The district should continue to provide annual training to the school site councils directly and to the school site principals so they can adequately train and guide the councils in developing plans.
3. The district should monitor the formation of school site councils before the end of the school year to make certain that one exists at each school at the start of the next school year.
4. The district should ensure that the school site councils approve the single plans for student achievement and that the school site council meeting minutes reflect this.
5. The district’s policies and procedures should codify the process of calibrating school site plans across school sites by holding an annual meeting.

### Standard Partially Implemented

July 2013 Rating: 3  
 July 2014 Rating: 2  
 July 2015 Rating: 5  
 July 2016 Rating: 5  
 July 2017 Rating: 6  
 July 2018 Rating: 7



## 3.4 Community Collaboratives, LEA Advisory Committees, School Site Councils

---

### Professional Standard

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

### Findings

1. The district continues to lack broad-based committees or councils to advise or provide it with input on critical issues and operations, with the exception of the Citizens' Oversight Committee and the Core Strategic Planning Team. The district still has DELAC/ELAC, school-based PTAs, and a parent center, but there is still no evidence these councils are used to advise the district, with the exception of DELAC/ELAC which, in the past, have provided input during the LCAP process. However, at the board meeting on March 8, 2017, district staff provided a facilities update to the advisory board and discussed the creation of an advisory committee to give the district feedback on facilities and asset management.
2. As noted at the March 8, 2017 board meeting, the district reported that it had established a District Advisory Committee to provide input on facilities matters. Pursuant to the district's website, the committee has met 10 times beginning in May 2017, with the last meeting occurring in January 2018. Based on staff interviews, the responsibilities of the committee were limited to providing input on the potential closure of school sites, and its work has been completed. Therefore, the committee is no longer active and provides no further input or recommendations on facilities matters.
3. Based on the meeting minutes and agendas provided to FCMAT, the Citizens' Oversight Committee, assigned to oversee the bond program, has continued to meet, but the meetings do not appear to be consistent. Since the last review period, and per documents provided by the district and a review of the district's website, the committee met in March, May and December 2017. No schedule was provided or available on the website for meetings in 2018 or future meetings.
4. While some combination of agendas, meeting minutes, rosters, and/or sign-in sheets were provided to the review team for school site council, District Advisory Committee, and Citizens' Oversight Committee meetings, the cultural, ethnic, gender, and socioeconomic makeup of these committees is still unknown since this information is not collected. FCMAT was not provided with documentation on the DELAC/ELAC committee(s) that was separate and apart from that of the school site councils.
5. With the start of the new state administrator, the district has embarked on a comprehensive 5-year strategic planning process to articulate its collective vision, mission, goals, and roadmap for its schools. The second phase of the planning process,

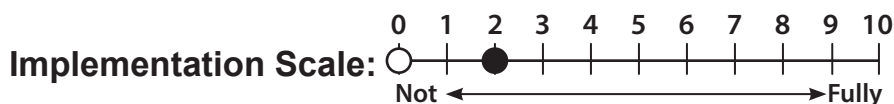
which started in February, involved two stakeholder committees —the Core Strategic Planning Team and the Educational Services Instructional Effectiveness Team—with the goals of drafting the mission, vision, and goals, and gathering ideas for improving the effectiveness of teaching and learning. The Core Strategic Planning Team includes parents, community and district staff. The Educational Services Instructional Effectiveness Team is in the planning stages but will include district administrators, coaches and teachers. FCMAT was not provided with documentation regarding the cultural, ethnic, gender, and socioeconomic makeup of these committees nor how the committees are or will function regarding advice to the advisory board and state administrator.

## Recommendations for Recovery

1. The state administrator should establish standing broad-based committees and councils to advise the district on critical issues and operations, regularly meet with these groups, and consider their input in making decisions. Establishing committees and councils with knowledge of the district, community, and its culture could provide information that is critical and useful to the process. In addition to convening new committees and/or councils, the state administrator should take advantage of the already constituted DELAC/ELAC and focus their efforts on current district issues.
2. The committees and councils should include those affected in the district as well as district administrators and staff and should make a concentrated effort to ensure that membership reflects the full cultural, ethnic, gender, and socioeconomic diversity of the student population.
3. Data on the cultural, ethnic, gender, and socioeconomic makeup of these committees should be collected and tracked to ensure that the committees reflect the diversity of the student population.

## Standard Partially Implemented

July 2013 Rating: 0  
 July 2014 Rating: 0  
 July 2015 Rating: 2  
 July 2016 Rating: 2  
 July 2017 Rating: 2  
 July 2018 Rating: 2



## **3.6 Community Collaboratives, LEA Advisory Committees, School Site Councils**

---

### **Professional Standard**

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

### **Findings**

1. As previously noted, districtwide training was provided to school site council members on October 4, 2017. The district provided an agenda showing that DELAC's roles and responsibilities were discussed as part of a regularly scheduled meeting and that the committee was provided with a copy of an "English Learner Advisory Committee Training Book" pamphlet.
2. Training to the district's school site councils is discussed in Standard 3.1 above. The District Advisory Committee is no longer active (see Standard 3.4 above). No evidence of other trainings was provided.
3. The parent center continues to hold workshops to train parent volunteers and workshops to assist parents on issues such as helping with homework, discipline and setting limits, parenting children with special needs, bullying prevention, parenting adolescents, and the Aeries Parental Portal. A calendar has been established for the year, and information is also posted on the website. The review team was provided with flyers and sign-in sheets for trainings and other parent events.

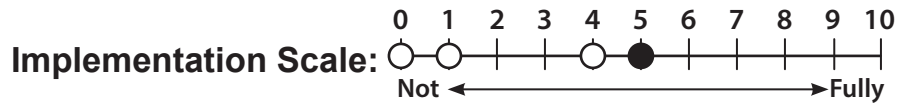
### **Recommendations for Recovery**

1. The district should continue to construct a schedule of annual trainings for all collaborative and advisory councils such as ELAC, DELAC, district parent advisory committee (DPAC), district advisory committee (DAC), school site councils, etc., and ensure that the content helps members fulfill their responsibilities and understand the basic administrative structure, program processes, and goals, operations, and expectations of the councils. All school sites should be encouraged to have representatives attend these trainings.
2. The district should continue to provide support to the parent center so that it can provide stable leadership to develop and train collaborative council members in their responsibilities regarding programs and processes.



## Standard Partially Implemented

July 2013 Rating: 0  
July 2014 Rating: 1  
July 2015 Rating: 1  
July 2016 Rating: 4  
July 2017 Rating: 4  
July 2018 Rating: 5



## 4.5 Policy

---

### Professional Standard

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

### Findings

1. A review of the policies via the Gamut website found that most were updated in August 2014, with others updated from April 2003 through February 2015. The district continues to update some policies on an as-needed basis, as evidenced by the approval of some administrative regulations in September 2017. In addition, an annual review process was established during the current review period (see Professional Standard 5.10 for more detail).
2. The advisory board has experienced upheaval since the district entered receivership. Initially, advisory board members rarely attended board meetings. This changed significantly with the former state administrator's arrival. During the last review period, 11 regular board meetings and 10 special board meetings were held. Of these 21 meetings, only six board meetings had been held with less than four members present. During this review period, 14 regular board meetings and nine special board meetings were held. Two of these meetings had yet to have meeting minutes posted and available for review. Of the 23 meetings in this review, only four meetings had been held with less than four members present.
3. A review of board meeting minutes, interviews of advisory board members, and observation of the March 7, 2018, board meeting showed that the following findings made during the last several reviews still apply:
  - While still learning about the district and the full scope of its role, the advisory board members participated in board meetings by asking questions and taking part in discussions on agenda items.
  - It appears board members are familiar with the policies, have read them, and follow them.
  - The board has been provided CSBA training on its role in policymaking and how to function within a policy framework.
  - Advisory board members appear to have an understanding of their expected roles as representatives of the entire district operating within the framework of the policies and no longer perceive themselves simply as members of the community or individuals.

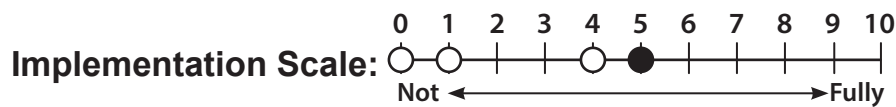
### Recommendations for Recovery

1. Even with the established annual review process as noted in Standard 5.10, the state administrator should utilize the periodic updates provided by Gamut to ensure policies and regulations remain up to date, available, consistent with current law, and provide the district with direction and guidelines for decisions and behaviors. Input for policy revisions should be solicited from affected staff and incorporated into the applicable policies and regulations as appropriate.

2. A protocol should be developed to inform staff of changes in policies before and after they are adopted.
3. All advisory board members, staff members and the state administrator should continue to adhere to and be accountable for board policies and administrative regulations.
4. The state administrator should continue to guide and assist advisory board members with their understanding of appropriate perspective in their role as members and appropriate behavior according to policies, ethics, and procedures.

### Standard Partially Implemented

July 2013 Rating: 1  
 July 2014 Rating: 0  
 July 2015 Rating: 0  
 July 2016 Rating: 4  
 July 2017 Rating: 4  
 July 2018 Rating: 5



## 5.1 Board Roles/Boardsmanship

---

### Legal Standard

Each board member meets the eligibility requirements to be a board member. (E.C. 35107)

### Findings

1. Education Code Section 35107 requires board members to meet the following criteria to be eligible for the position:
  - Be 18 years of age or older
  - Be a citizen of the state
  - Be a resident of the school district
  - Be a registered voter
2. It is not the state administrator's responsibility to screen candidates to ensure they meet the eligibility requirements of running for office or serving as advisory board members. The state administrator relies on the local government and election board to perform these tasks.
3. During the last review, it was determined that neither the local government nor the election board provide verification that the advisory board members meet all standards of eligibility. It was determined that the district would annually obtain statements signed under penalty of perjury from each of its advisory board members stating that they are citizens of California, residents of the city of Inglewood, and registered voters. Based on the statements completed and executed by advisory board members during this review and interviews held, FCMAT was able to determine that all advisory board members appear to meet all four criteria.

### Recommendation for Recovery

1. Self-certification should be renewed annually, as circumstances may change from year-to-year, in order to ensure that all existing and future advisory board members meet the Education Code requirements to serve as members of the board. This process should be formalized through a district policy or administrative regulation.

## Standard Partially Implemented

July 2013 Rating: 2

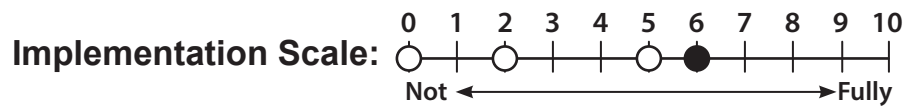
July 2014 Rating: 0

July 2015 Rating: 0

July 2016 Rating: 5

July 2017 Rating: 6

July 2018 Rating: 6



## 5.2 Board Roles/Boardsmanship

---

Professional Standard Board members receive necessary training to better fulfill their roles.

### Findings

1. Board Bylaw 9230, adopted August 14, 2014, reflects the district's desire to provide advisory board candidates and new advisory board members with orientation training and places the responsibility to do so on the superintendent.
2. All advisory board members have either completed or are in the process of completing the CSBA Masters in Governance Training, which includes courses in the following subjects:
  - Foundations of effective governance/setting direction
  - Student learning and achievement/policy and judicial review
  - School finance
  - Collective bargaining/human resources
  - Community relations and advocacy/governance integration
3. In addition, the district continues to provide training to advisory board members on other topics pertinent to their roles and responsibilities (e.g., a governance leadership workshop, online agenda training, etc.) and those areas they deem important. The topics are determined by the advisory board and provided to the state administrator, who gathers the necessary resources to provide the trainings.
4. A schedule has been developed and posted at <https://agendaonline.net/public/Agency.aspx?PublicAgencyID=222&AgencyTypeID=1> for the 2017-18 school year for special board meetings/board workshops. The meetings/workshops are open to the public, and attended by advisory board members.

### Recommendation for Recovery

1. The state administrator should continue to provide training opportunities to the advisory board to ensure they fully understand their roles and responsibilities and stay abreast of best practices and updates in law. The training should be a full-year/ongoing process.

## Standard Partially Implemented

July 2013 Rating: 0

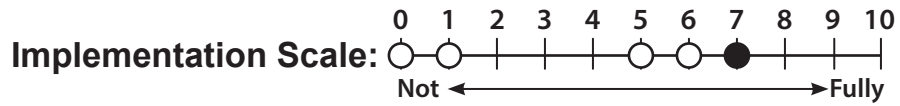
July 2014 Rating: 0

July 2015 Rating: 1

July 2016 Rating: 5

July 2017 Rating: 6

July 2018 Rating: 7



## 5.3 Board Roles/Boardsmanship

---

### Professional Standard

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

### Findings

1. Board policies were updated in August 2014 to reflect the district’s philosophy, goals, and objectives (BP 0100—Philosophy of the School District, BP 0200—Goals for the School District, and BP 0400—Comprehensive Plans). In addition, the former district website included a purpose, mission, vision, and objectives, which have now been updated to a promise, mission, vision, and objectives as follows:

#### Promise

The Inglewood Promise, “@ 3, 6, 9, 12,” focuses on ensuring that 100% of our students will hit the specific academic milestones at various grade levels. They will be reading by third grade, mathematically competent by sixth grade, A-G ready by ninth grade and college and career ready by 12<sup>th</sup> grade.

#### Mission

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

#### Vision

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

#### Objectives

Academic success is our objective at every level. This starts with providing students with literacy and academic content in both English and Spanish beginning at kinder and 1<sup>st</sup> grade for a minimum of six years, all the [way] up to delivering high achieving graduates attending colleges such as UCLA, UC Berkeley and USC.

2. During the last review, the district’s purpose, mission, vision, and objectives, which were established before the current advisory board took office and the current state administrator arrived, were used as a framework for its actions. The former state administrator had stressed the use of the vision/mission as guiding principles. The purpose, mission, vision, and objectives had been printed in a poster-sized format and displayed throughout the district’s offices, including in the board room. In addition, they were posted on the website and had been printed and were referenced in the “School



News” newsletter. The district has continued to display the posters created by the prior state administrator; however, the information is no longer printed in the School News. Its website has been revised to include the district’s “Promise” as well as its mission, vision and objectives.

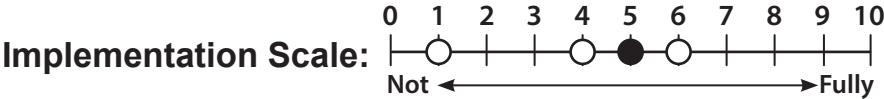
3. With the start of the new state administrator, the district has embarked on a comprehensive 5-year strategic planning process to articulate its collective vision, mission, goals, and roadmap for its schools. The first phase included a series of community forums and listening/input sessions that started in late October 2017. These forums brought together educators, parents, and community members to solicit input on the creation of a new mission, vision, and goals. The second phase, which started in February, involved two stakeholder committees —the Core Strategic Planning Team and the Educational Services Instructional Effectiveness Team—with the goals of drafting the mission, vision, and goals, and gathering ideas for improving the effectiveness of teaching and learning.
4. Per interviews and documents provided by the district, advisory board members will have the opportunity to provide additional input and review the draft mission, vision, goals, and measures of student success at their spring retreat and study session with anticipated adoption and rollout shortly thereafter.

## **Recommendations for Recovery**

1. The state administrator, in conjunction with the district’s executive director, school and community relations, should ensure that the 5-year strategic plan, once finalized, is widely distributed both internally and to the broader community. In addition, the state administrator should ensure that individuals or departments are assigned to implement the various goals in the plan and metrics are developed to track the implementation so that the document does not become a vision with no actionable results.
2. The state administrator, in consultation with the advisory board, should periodically review the district’s vision and mission and offer suggestions about updating it as progress is made and use a process that includes input from staff, parents, students, and community members.
3. A process should be formalized for the development of subsequent comprehensive 5-year strategic plans as each existing plan is set to sunset.

# Standard Partially Implemented

July 2013 Rating: 1  
July 2014 Rating: 1  
July 2015 Rating: 1  
July 2016 Rating: 4  
July 2017 Rating: 6  
July 2018 Rating: 5



## 5.5 Board Roles/Boardsmanship

---

### Professional Standard

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

### Findings

1. As noted in earlier standards, advisory members regularly attend board meetings. However, during the October 18, 2017 board study session where FCMAT and district administrators made presentations, one advisory board member texted for about 10 minutes at the beginning of the meeting, and another brought along a personal laptop and a stack of documents. With the latter's laptop screen facing the audience, they were observed answering emails, viewing websites and spreadsheets while presentations were made and left approximately an hour before the meeting adjourned.
2. While the advisory board makes no decisions, the state administrator provides members with the opportunity to comment and ask questions before taking action on agenda items in addition to the time allotted at the end of each meeting for comments.
3. Based on FCMAT's attendance at and observation of the March 7, 2018 regular board meeting, as well as interviews with the advisory board members and district staff, the advisory board members continue to maintain functional working relationships with each other and staff members. The advisory board members respect the decisions made by the state administrator and can ask questions and voice their concerns in a professional manner.
4. Interviewees noted that advisory board members collaborate to bring about change or provide information to the public (e.g., the reinstatement of the Inglewood Educational Foundation and joining the board of the Southern California Regional Occupation Center).

### Recommendations for Recovery

1. The state administrator should continue to foster a functional working relationship among the advisory board members as well as provide guidance and training on appropriate board etiquette and procedures.
2. The state administrator should continue to allow the advisory board members to provide input on board agenda items when each item is heard.

## Standard Partially Implemented

July 2013 Rating: 0

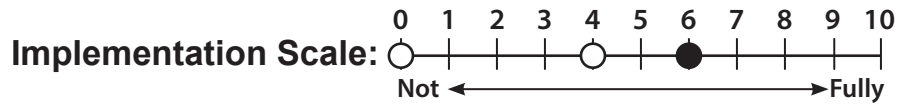
July 2014 Rating: 0

July 2015 Rating: 0

July 2016 Rating: 4

July 2017 Rating: 6

July 2018 Rating: 6



## 5.6 Board Roles/Boardsmanship

---

### Professional Standard

The board and administrative team maintain functional working relationships.

### Findings

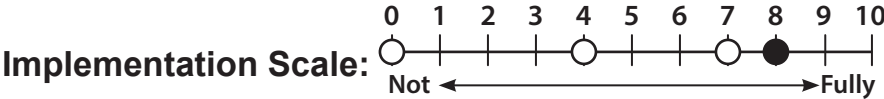
1. The state administrator and administrative team continue to reinforce the established functional working relationships with the advisory board members. Advisory board members interviewed discussed staff's willingness to assist and provide information as needed, while administrative staff interviewed noted the congenial and professional communication with and among the advisory board members.
2. As noted in the previous standards, FCMAT attended a regular board meeting on March 7, 2018, and noted that interactions between the advisory board members, administrative staff, and the state administrator continued to be respectful and professional and displayed a functional working relationship.
3. The state administrator provides a written recap to the advisory board every Friday covering major topics, events, and decisions from the preceding week. Advisory board members interviewed expressed their appreciation of these updates as well as the state administrator's willingness to regularly meet with them and answer questions and address concerns.
4. The state administrator has established a procedure so that all questions and concerns from the advisory board members are filtered through the state administrator instead of given directly to others on the administrative team. In this way, one consistent channel of communication has been established between the advisory board and district staff.

### Recommendations for Recovery

1. The state administrator should continue to foster a functional working relationship between the advisory board and administrative staff while continuing the practice of being the conduit of information to and from district staff.
2. The state administrator should continue to provide training to the advisory board to help members understand the appropriate roles in their relationships with each other and their functional working associations with administrative staff.

# Standard Fully Implemented

July 2013 Rating: 0  
July 2014 Rating: 0  
July 2015 Rating: 0  
July 2016 Rating: 4  
July 2017 Rating: 7  
July 2018 Rating: 8



## 5.9 Board Roles/Boardsmanship

---

### Professional Standard

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

### Findings

1. During the previous review period, the former state administrator had begun to include the advisory board members in some closed-session matters that were pertinent to the board. The current state administrator has begun including the advisory board in most closed sessions, with minor exceptions.
2. Before engaging in closed session, the state administrator had each advisory board member sign a confidentiality declaration agreeing that any information discussed in closed session would not be disclosed outside.
3. Based on interviews, it appears that advisory board members respect the confidentiality of information provided by the administration.

### Recommendations for Recovery

1. The state administrator should ensure that advisory board members continue to receive training on their roles and responsibilities regarding matters heard in closed session, such as negotiations and personnel issues, as well as properly handling confidential information. The training should include reinforcement of Brown Act requirements and responsibilities pertaining to reporting Brown Act violations.
2. The state administrator should continue including the advisory board in closed session and providing members the opportunity to ask questions and comment similar to the open session. This will provide the advisory board with insight into district operations to build capacity.

## Standard Partially Implemented

July 2013 Rating: 0

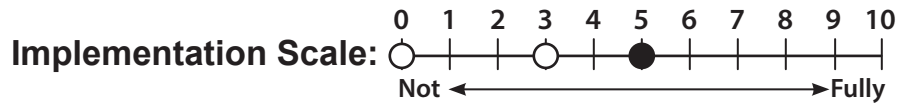
July 2014 Rating: 0

July 2015 Rating: 0

July 2016 Rating: 0

July 2017 Rating: 3

July 2018 Rating: 5





## 5.10 Board Roles/Boardsmanship

---

### Professional Standard

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

### Findings

1. Former state administrators began updating board policies according to the CSBA recommended board policy manual. As previously noted, a review of the district's board policies confirms that selected board policies were updated as needed. Board policies and administrative regulations need to be reviewed and updated regularly to ensure compliance with current laws and reflect district practices.
2. According to its website, CSBA releases updates five times per year in July, October, December, March, and May, with each release including numerous policy revisions. During previous reviews, it was apparent that the district did not review and update its policies in concert with these policy update releases, but instead reviewed and updated sporadically.
3. Per interviews and documentation provided by the district, two board policy review workshops were held in January 2018 where all current policies and administrative regulations were reviewed and revisions made to ensure compliance with the law and best practices. All directors and cabinet members were required to attend these meetings. The state administrator and two designated advisory board members will review the draft policies before presentation to the full board at an April 2018 board meeting. Interviews with administrative staff and the documentation provided further state that an annual review of board policies and administrative regulations will take place each January.
4. Board policies are available to anyone having internet access via a link on the district's website; however, no notice, beyond their inclusion on the board agenda, is provided to staff, with the exclusion of the director of human resources and cabinet members taking part in updating the policies, when policies are proposed to be updated or after they are approved.
5. While advisory board members do not directly develop policy and set the LEA's direction with their inclusion in the newly established review process, they take the initial steps to fulfill this role and support the state administrator and administrative staff in their responsibility to implement adopted policies and administrative regulations.

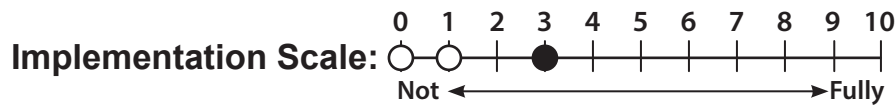
### Recommendations for Recovery

1. The state administrator should continue the practice of proactively involving the advisory board in updating board policies to reflect current law and district practices. In addition to including advisory board members in the newly established annual review process, input from advisory board members and affected parties should be solicited before staff's initial review each January.

2. The state administrator should ensure that all relevant updates from CSBA are disseminated, reviewed, and adopted on a timely basis so they remain current through the Gamut program.
3. The state administrator should work closely with staff and administrators to disseminate, communicate, and implement the board policies throughout the district. Any plan to update board policies should include steps to communicate the changes throughout all levels of the organization. An individual should be assigned to coordinate and complete this work and should be held accountable for doing so.

### Standard Partially Implemented

July 2013 Rating: 1  
July 2014 Rating: 0  
July 2015 Rating: 0  
July 2016 Rating: 0  
July 2017 Rating: 0  
July 2018 Rating: 3



## 5.11 Board Roles/Boardsmanship

---

### Professional Standard

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

### Findings

1. FCMAT attended the board's March 7, 2018, meeting and observed that advisory board members are still provided with the opportunity to remove items from the consent calendar if they have questions or comments. Each item that is pulled is then discussed and questions answered by the state administrator and/or appropriate staff. Each advisory board member also has the opportunity to comment on items not on the agenda at the end of the board meeting.
2. Based on attendance at this meeting, a review of prior board meeting minutes, and interviews with district staff, the advisory board members appear to act for the community and in the interests of all district students.
3. As previously noted, the advisory board attends community and district events and initiates gatherings in an effort to stay connected to the community and students.

### Recommendations for Recovery

1. The state administrator should continue to encourage and support advisory board members in their efforts to engage with the community and continue to be open and available for input on matters of importance to the community and students.
2. The state administrator should continue to provide training to the advisory board on their roles and responsibilities in advising the state administrator on efforts to provide the best education possible for all students.

## Standard Partially Implemented

July 2013 Rating: 0

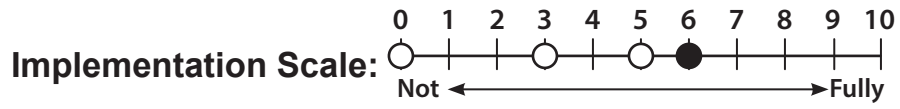
July 2014 Rating: 0

July 2015 Rating: 0

July 2016 Rating: 3

July 2017 Rating: 5

July 2018 Rating: 6



## 6.6 Board Meetings

---

### Professional Standard

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

### Findings

1. The state administrator continues to provide advisory board members with the board meeting agenda on the Friday before the meeting (e.g., for the March 7, 2018, meeting, an email was sent to the advisory board on March 2, 2018). The email contains a link to access the supporting documents online, which assumes that all advisory board members have internet access and choose to access the information online.
2. Based on FCMAT's observations, the questions asked by the advisory board members at the March 7, 2018, board meeting, and interviews with advisory board members, the advisory board appears to review the documents in advance.
3. Board Bylaw 9320 specifies that regular meetings are to be held at 5:30 p.m. A review of board meeting times during this review period shows that regular board meetings have been consistently held at 5:30 p.m. In addition, future board meeting dates and times have been scheduled and are listed on the district's website.
4. According to interviews with advisory board members and district administration, the state administrator is available to address advisory board member questions and concerns before board meetings. One-on-one meetings have been scheduled for the remainder of the 2017-18 school year between each advisory board member and the state administrator to discuss the agenda prior to its being finalized. Also, as previously noted, advisory board members are provided with the opportunity to comment and ask questions at each board meeting before the state administrator acts on an item.

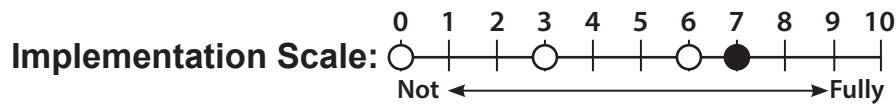
### Recommendations for Recovery

1. The state administrator should continue to provide advisory board members with as much notice of meetings as possible by distributing agendas and supporting materials for regular board meetings at least 72 hours in advance (Government Code Section 54954.2) to provide an opportunity to answer questions or make clarifications. Hard copies should continue to be provided to advisory board members who request them.
2. The advisory board members should continue to review board packets in advance of each meeting and endeavor to discuss their questions and concerns with the state administrator before each meeting.

3. The state administrator should continue the practice of reducing the number of special board meetings held (with the exception of those held for the purpose of providing training to the advisory board), holding board meetings on a consistent day and time, and announcing proposed board meeting dates in advance. A consistent day and time and a posted calendar of future meetings provide the public with a greater opportunity to attend the board meetings and makes for a more open and transparent governance process.
  
4. The state administrator should continue meeting one-on-one with advisory board members to help the advisory board members better understand district operations, decisions, and the district's status.

### **Standard Partially Implemented**

July 2013 Rating: 0  
July 2014 Rating: 0  
July 2015 Rating: 0  
July 2016 Rating: 3  
July 2017 Rating: 6  
July 2018 Rating: 7



## 6.9 Board Meetings

---

### Professional Standard

Board meetings focus on matters related to student achievement.

### Findings

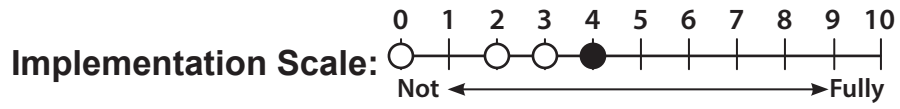
1. Based on a review of the board meeting agendas and minutes provided to FCMAT, board meeting agendas continue to focus on transactional administrative matters, with some of these administrative matters relating to student achievement (e.g., approval of 2017-18 single plans for student achievement, approval of the LCAP, approval of educational field trips, etc.). In addition, time is allotted at each board meeting for reports from high school students on events and news at their sites.
2. FCMAT observed the district's March 7, 2018, board meeting and noted that the district has continued the practice of setting aside 30 minutes before the start of the meeting for recognitions honoring parents, staff, and students.
3. District staff provides periodic presentations on academic matters. For example, at the October 11, 2017 board meeting, the chief academic officer provided a presentation on the California Assessment of Student Performance and Progress 2017 test results and another presentation on November 8, 2017 on the California School Dashboard.

### Recommendation for Recovery

1. The district should continue to provide regular presentations to the advisory board on academic matters as information and updates are warranted for major developments. In addition, the state administrator should consider providing a monthly status report as an informational item on the agenda on the academic progress and achievements of the district (e.g., student achievement and progress, curriculum and instruction, professional development, data and its uses, and other topics). This would inform the advisory board, staff, and community about the district's academic status and progress as well as the programs offered or considered.

## Standard Partially Implemented

July 2013 Rating: 2  
July 2014 Rating: 0  
July 2015 Rating: 0  
July 2016 Rating: 2  
July 2017 Rating: 3  
July 2018 Rating: 4





**Table of  
Community Relations  
and Governance Ratings**



Community Relations and Governance Standards		July 2013 Rating	July 2014 Rating	July 2015 Rating	July 2016 Rating	July 2017 Rating	July 2018 Rating
1.1	PROFESSIONAL STANDARD – COMMUNICATIONS The LEA has developed a comprehensive plan for internal and external communications, including media relations.	1	1	2	2	4	5
1.2	PROFESSIONAL STANDARD – COMMUNICATIONS Information is communicated to the staff at all levels in an effective and timely manner. Two-way communication between staff and administration regarding the LEA's operations is encouraged.	1	0	3	4	6	6
1.4	PROFESSIONAL STANDARD – COMMUNICATIONS Individuals not authorized to speak on behalf of the LEA refrain from making public comments on board decisions and the LEA's programs.	1	0	1	2	5	6
2.3	LEGAL STANDARD – PARENT/COMMUNITY RELATIONS The LEA has developed and annually disseminates uniform complaint procedures. (Title 5, Section 4621, 4622)	3	1	6	6	6	5
2.4	LEGAL STANDARD – PARENT/COMMUNITY RELATIONS Parents and community members are encouraged to be involved in school activities and in their children's education.	3	2	5	5	6	6
2.8	PROFESSIONAL STANDARD – PARENT/COMMUNITY RELATIONS Board members are actively involved in building community relations.	1	1	1	4	6	6
3.1	LEGAL STANDARD – COMMUNITY COLLABORATIVES, LEA ADVISORY COMMITTEES, SCHOOL SITE COUNCILS Policies exist for the establishment of school site councils. The school site council develops a single plan for student achievement at each school, applying for categorical programs through the consolidated application. (EC 52852.5, 64001)	3	2	5	5	6	7

Community Relations and Governance Standards		July 2013 Rating	July 2014 Rating	July 2015 Rating	July 2016 Rating	July 2017 Rating	July 2018 Rating
3.4	<p>PROFESSIONAL STANDARD – COMMUNITY COLLABORATIVES, LEA ADVISORY COMMITTEES, SCHOOL SITE COUNCILS</p> <p>The board and superintendent have established broad-based committees and councils to advise the LEA on critical issues and operations as appropriate. The membership of these committees and councils reflects the full cultural, ethnic, gender and socioeconomic diversity of the student population.</p>	0	0	2	2	2	2
3.6	<p>PROFESSIONAL STANDARD – COMMUNITY COLLABORATIVES, LEA ADVISORY COMMITTEES, SCHOOL SITE COUNCILS</p> <p>The LEA encourages and provides the necessary training for collaborative and advisory council members to effectively fulfill their responsibilities and to understand the basic administrative structure, program processes and goals of all LEA partners.</p>	0	1	1	4	4	5
4.5	<p>PROFESSIONAL STANDARD – POLICY</p> <p>The board supports and follows its own policies once they are adopted.</p>	1	0	0	4	4	5
5.1	<p>LEGAL STANDARD – BOARD ROLES/ BOARDSMANSHIP</p> <p>Each board member meets the eligibility requirements to be a board member. (EC 35107)</p>	2	0	0	5	6	6
5.2	<p>PROFESSIONAL STANDARD – BOARD ROLES/BOARDSMANSHIP</p> <p>Board members receive necessary training to better fulfill their roles.</p>	0	0	1	5	6	7
5.3	<p>PROFESSIONAL STANDARD – BOARD ROLES/BOARDSMANSHIP</p> <p>The board has established an LEA-wide vision/mission and uses that vision/mission as a framework for LEA action based on the identified needs of the students, staff, and educational community.</p>	1	1	1	4	6	5

Community Relations and Governance Standards		July 2013 Rating	July 2014 Rating	July 2015 Rating	July 2016 Rating	July 2017 Rating	July 2018 Rating
5.5	PROFESSIONAL STANDARD – BOARD ROLES/BOARDSMANSHIP Board members maintain functional working relationships. Individual board members respect the decisions of the board majority and support the board’s actions in public.	0	0	0	4	6	6
5.6	PROFESSIONAL STANDARD – BOARD ROLES/BOARDSMANSHIP The board and administrative team maintain functional working relationships.	0	0	0	4	7	8
5.9	PROFESSIONAL STANDARD – BOARD ROLES/BOARDSMANSHIP Board members respect the confidentiality of information shared by the administration.	0	0	0	0	3	5
5.10	PROFESSIONAL STANDARD – BOARD ROLES/BOARDSMANSHIP Board members effectively develop policy and set the direction of the LEA while supporting the superintendent and administrative staff in their responsibility to implement adopted policies and administrative regulations.	1	0	0	0	0	3
5.11	PROFESSIONAL STANDARD – BOARD ROLES/BOARDSMANSHIP The board acts for the community and in the interests of all students in the LEA.	0	0	0	3	5	6
6.6	PROFESSIONAL STANDARD – BOARD MEETINGS Board members prepare for board meetings by becoming familiar with the agenda and support materials prior to the meeting.	0	0	0	3	6	7
6.9	PROFESSIONAL STANDARD – BOARD MEETINGS Board meetings focus on matters related to student achievement.	2	0	0	2	3	4
<b>Collective Average Rating</b>		<b>1.05</b>	<b>.45</b>	<b>1.40</b>	<b>3.78</b>	<b>4.85</b>	<b>5.50</b>



# Personnel Management





## 1.1 Organization and Planning

---

### Professional Standard

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

### Findings

1. The 4000 series board policies (BP) and administrative regulations (AR) on personnel were updated to California School Boards Association's (CSBA) template and adopted on August 4, 2014. Policy updates are provided by CSBA five times per year (July, October, December, March, and May). Some of the 4000 series BPs and ARs relative to recruitment, hiring, evaluation, discipline, leaves, and other personnel matters have been updated by CSBA in recent years, but have not been updated by the district, and therefore may be inconsistent with current law. Some of those BPs and ARs are as follows:
  - BP 4030—Nondiscrimination in Employment
  - BP 4111/4211/4311—Recruitment and Selection
  - BP 4112.2—Certification
  - BP 4112.9/4212.9/4312.9—Employee Notifications
  - BP 4112.22—Staff Teaching English Learners
  - BP 4113—Assignment
  - BP/AR 4115/4215—Evaluation/Supervision
  - BP/AR 4119.11/4219.11/4319.11—Sexual Harassment
  - AR 4161.1/4361.1—Personal Illness/Injury Leave
  - AR 4161.8/4261.8/4361.8—Family Care and Medical Leave
  - AR 4217.11—Preretirement Part-Time Employment
  - AR 4222—Teacher Aides/Paraprofessionals
2. A full CSBA policy review was held on January 12 and January 19, 2018, with all directors and cabinet members participating. The plan is to present the updated policies to the board of education for reading/adoption at future meetings.
3. Board Bylaw (BB) 9000—Role of the Board, indicates that the board will hire and evaluate the superintendent and establish policies for the hiring and evaluation of other personnel. BB 9000 also provides that the board will set parameters for negotiations with employee organizations and ratify collective bargaining agreements.

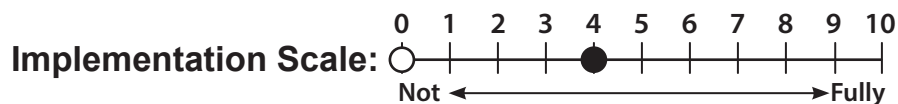
4. BP 4000—Concepts and Roles, provides that the district will attract and retain highly qualified staff. BP 4111/4211/4311—Recruitment and Selection, also provides that the superintendent or designee will develop fair, open, and transparent recruitment and selection processes and procedures that ensure employees are selected based on demonstrated knowledge, skills, and competence and not on any bias, personal preference, or unlawful discrimination. For each position, the superintendent or designee shall present to the board one candidate who meets all qualifications established by law and the board for the position. No person shall be employed by the board without the recommendation or endorsement of the superintendent or designee. As noted above, BP 4111/4211/4311 have not been updated based on the latest information provided from CSBA.
5. BP 4030—Nondiscrimination in Employment, prohibits discrimination against job applicants and district employees based on protected characteristics such as age, gender, gender identity, religious creed or dress, marital status, or sexual orientation. As noted above, BP 4030 has not been updated based on changes to current state and federal laws on nondiscrimination.
6. BP 4115/4215—Evaluation/Supervision, provides the criteria to evaluate certificated and classified employees. The superintendent or designee is to ensure that evaluation ratings have uniform meaning throughout the district. Evaluations are to be used to recognize exemplary skills and accomplishments or to identify areas needing improvement. This policy has also not been updated with the latest information provided from CSBA.
7. BP 4315—Evaluation/Supervision, provides the criteria for evaluating administrative staff. The evaluation is linked to the district’s vision and goals and school improvement plans along with referencing evaluation criteria based on the California Professional Standards for Educational Leaders.
8. The board’s policies on suspension/disciplinary action of certificated employees are contained in BP 4118 and provide that the superintendent or designee shall ensure that, consistent with the law, disciplinary actions are taken in a consistent, nondiscriminatory manner and are appropriately documented. There is no current board policy for the suspension/disciplinary action of classified employees.
9. BP/AR 4300.1—Governing Board/Administrators/Confidential Working Relations, was adopted on June 29, 2015, and stipulates the rights and personnel practices related to certificated and classified administrators and confidential employees. In implementing this policy and regulation, the district no longer provides certificated administrators with vacation days and moved all certificated administrators to a positive work calendar.
10. The district has developed and implemented selection procedures that ensure nondiscrimination in hiring and has provided training to hiring managers (see also Standard 3.11).

## Recommendations for Recovery

1. The district should continue to subscribe to CSBA’s policy manual and online policy maintenance services. These services allow the district to update its policy manual as laws affecting schools change. It will also continue to allow public access to the district’s policy manual. However, the district must update its policy manual as updates are sent by CSBA. The HR department should schedule the backlog of board policies and administrative regulations that need updating and board approval, and also add policy updates to its annual calendar in July, October, December, March and May.
2. The district should update its board policies to include those related to suspension/ disciplinary action of classified employees.
3. The district should ensure that board policies and administrative regulations on recruitment and selection are updated to ensure compliance with law related to nondiscrimination in employment.
4. The district should ensure that hiring managers are accountable to the consistent implementation of nondiscrimination policies and regulations.

## Standard Partially Implemented

July 2013 Rating: 0  
July 2014 Rating: 0  
July 2015 Rating: 4  
July 2016 Rating: 4  
July 2017 Rating: 4  
July 2018 Rating: 4



## 1.2 Organization and Planning

---

### Professional Standard

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

### Findings

1. The district's mission is to ensure that all students are taught rigorous standards-based curriculum supported by highly qualified staff in an exemplary educational system characterized by high student achievement, social development, safe schools, and effective partnerships with all segments of the community.
2. The department's mission states that "[i]n support of the Inglewood Unified School District's principles, values, vision and mission, it is the mission of the Human Resources Department to support the total operation in meeting its goals through its most valuable resource—its PEOPLE. Human Resources is dedicated to promoting, through personalized customer service, the recruitment, selection and retention of highly qualified employees who will effectively serve and meet the needs of our students and the community at large."
3. The department's vision is "to provide the employee-related resources necessary to fulfill the vision of the Inglewood Unified School District to the students, employees, and community by demonstrating core values that include:
  - Accountability
  - Integrity
  - Respect
  - Responsiveness
  - Collaboration
  - Life Long Learning

All geared towards student success and the overall empowerment of district employees."

4. The department's mission and vision statements were provided to FCMAT in a document and can also be found on the department's website. However, the website's vision statement is incomplete. Specifically, it states in part that "to fulfill the vision of the Inglewood Unified School District to the students, employees and community by demonstrating core values that include:" but does not list the core values. The mission and vision of the department are provided to all new employees as part of their orientation.

5. The department annually adopts goals in support of its stated mission and vision and that promote progress towards FCMAT's priority standards related to personnel management.
6. The department's goals for 2016-17 are specific, measurable, and relevant. They include the following:
  - Reduce time to fill position vacancies by 3%
  - Reduce employee absence rates by 2%
  - Reduce workplace injuries by 5%
  - Establish a leadership institute for certificated staff
  - Conduct an employee satisfaction survey
  - Provide an annual report to the board in October
  - Develop an annual management training plan
  - Develop employee recognition programs

The results of these initiatives are addressed in the other standards in this report.

7. The department developed and is implementing a work plan designed to facilitate the implementation of the department goals. Each member of the HR staff is assigned to a work plan team that aligns with each personnel management priority standard area.
8. Consistent with the prior review period, the HR Department provided the board with an annual report at its November 8, 2017, regular meeting that included 2016-17 data and information related to the following:
  - Annual notifications sent to employees
  - Online training provided to all new employees
  - Mandated reporter training
  - Management trainings
  - FCMAT scores
  - Employee benefits and risk management items, such as Workers' Compensation program initiatives, safety plans/training, and Affordable Care Act compliance
  - Employee recruitment and selection
  - Employment actions (e.g., promotions, transfers, layoff, reemployment, leaves)
  - Ethnicity of job applicants
  - Department goals for the 2017-18 school year (with additional information provided by HR Department documents):

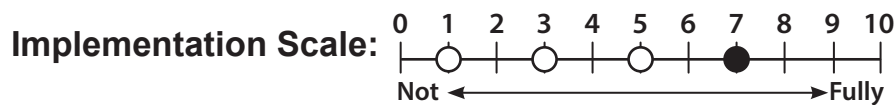
- Effective employee performance evaluation systems—increase the percentage of employees evaluated by 5%
- Reduce employee absenteeism rate by 2%
- Reduce Workers’ Compensation costs by 5%
- Updated BPs and ARs related to HR (Series 4000)
- Develop plan and begin to digitize employee files and HR processes
- Develop employee recognition programs
- Update HR Department webpage to improve communication to current employees and applicants/prospective employees

### Recommendations for Recovery

1. The district should continue to review the department’s vision and mission statements annually and ensure that they keep pace with changes in district initiatives and continue to support the district’s recovery plan. The mission and vision statements should be clearly and completely stated on the HR Department’s website.
2. The district should ensure that the HR Department continues to annually develop measurable goals and objectives that facilitate its mission.
3. The annual report to the board provides valuable information and data, and the district should continue to ensure that it is updated and presented annually.

### Standard Partially Implemented

July 2013 Rating: 1  
 July 2014 Rating: 1  
 July 2015 Rating: 3  
 July 2016 Rating: 3  
 July 2017 Rating: 5  
 July 2018 Rating: 7



## 1.3 Organization and Planning

---

### Professional Standard

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

### Findings

1. The HR Department organizational chart has been updated to reflect the department's current positions and includes the names of the individuals assigned to each position. The lines on the organizational chart indicate functional relationships more than the supervisory chain of command.
2. The HR Department's resources are not easy to find from the district's home page because it requires finding links that are not intuitive to the user. FCMAT also encountered issues in attempting to gain access to the handbook website. While the website was open and available in the first months of the review process, the district closed that access and was unable to reopen it. Once found; however, these websites provide visitors with information in the following areas or directs the visitor to other sites such as NEOGOV or EdJoin:
  - Current staff directories for contacting HR staff
  - Job descriptions (except for management job descriptions which are not available)
  - Annual employee notifications
  - Employee benefits information and current rates
  - HR organizational chart (outdated version)
  - Work and school calendars
  - Salary schedules
  - School safety plans
  - Administrator's handbook
  - Recruitment and selection information
3. FCMAT could not access the HR Department website from the district's website.
4. The department website can be found at <http://hr.myiusd.net> but is limited in terms of functionality and information. The "Contact HR" link provides a staff directory. The staff directory includes the names, titles, and phone numbers of HR Department staff.

5. There is no menu of services providing information to visitors on whom to call with specific questions. Additionally, while the following items were available on the department website earlier in the review process, they were no longer available later in the review period:
  - Performance evaluation forms, language, and timelines
  - Employee handbooks with the exception of the Administrator's handbook as noted above
  - Collective bargaining agreements
  - Training schedules and documents
  - Absence reporting/substitute system information
  - Procedural information for Workers' Compensation and position control

## **Recommendations for Recovery**

1. The HR organizational chart should be updated to reflect the supervisory chain of command so that all positions reporting directly to the executive director are indicated by a solid line leading directly to that position.
2. The district should ensure that the menu of services includes the phone number with the contact information for staff and that the links provided are still valid. Additionally, each applicable page of the HR website should provide a menu of services and whom to call/email with specific questions (e.g., leave approvals, substitutes, recruitment, contract management, credentials).
3. The HR website should be updated any time functions are reorganized or reallocated or when staff members change.
4. The department should work with IT to ensure consistent access to the district's handbook website for both internal and external users.



## Standard Partially Implemented

July 2013 Rating: 3

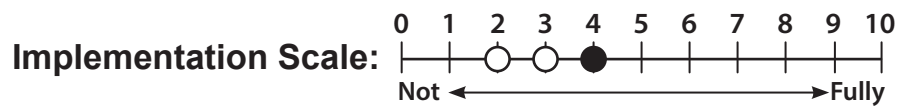
July 2014 Rating: 2

July 2015 Rating: 3

July 2016 Rating: 3

July 2017 Rating: 4

July 2018 Rating: 4



## 1.4 Organization and Planning

---

### Professional Standard

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

### Findings

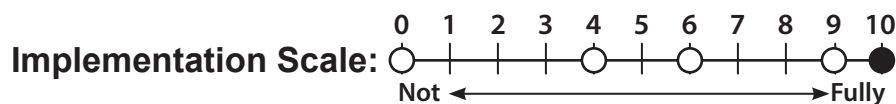
1. The district provided agendas and minutes for the state administrator's cabinet meetings showing that the executive director of HR is a member of that team and participates in decision-making.
2. The executive director of HR played a key role in decision-making and leadership related to district policy updates, enrollment and staffing projections for the 2017-18 fiscal year, reductions in force, bargaining proposals, and nonreelection of certificated employees.

### Recommendations for Recovery

1. The district should continue to ensure that the executive director of HR is a member of the state administrator's cabinet.
2. The executive director of HR should continue to participate in decision-making related to staffing projections, reductions in force, bargaining proposals, nonreelection, employee discipline, and all other matters related to personnel management.

### Standard Fully Implemented

July 2013 Rating:	4
July 2014 Rating:	0
July 2015 Rating:	4
July 2016 Rating:	6
July 2017 Rating:	9
July 2018 Rating:	10



## 1.5 Organization and Planning

---

### Professional Standard

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

### Findings

1. The HR Department continues to lack a data management calendar, but has identified the employee responsible for submitting data to the executive director of information technology (IT) for CALPADS, California School Information Services, and CBEDS.
2. Data collection procedures have been documented for HR Department staff in working with the IT Department to prepare the necessary data. HR provided evidence of communications with IT about the data extracts.
3. The IT Department is responsible for leading CALPADS reporting for the district, but does not prepare a calendar of key tasks, personnel responsible, and dates for completion. Staff are referred to the CALPADS calendar on the California Department of Education (CDE) website.
4. HR staff reported that they are responsible for preparing data related to employees, credentials, authorizations, and assignments, and the 2017-18 process was collaborative and smooth. Schools play a role since the IT Department gathers reports and sends them to the sites to validate before certification to the state.
5. The HR Department's annual calendar of essential HR functions has been fully operationalized for several years and guides department planning and workflow. In October, the calendar includes tasks related to CALPADS reporting.

### Recommendations for Recovery

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

2. The executive director of HR should continue to review all information and perform a multiyear reasonableness review before certification of CALPADS and CBEDS and transmission to the state of California.
3. The district should continue to ensure that the HR Department continues to implement the annual calendar, increasing efficiencies and ensuring compliance with statutory requirements, state and federal employment laws, board policies and administrative regulations, and collective bargaining agreements.

## Standard Partially Implemented

July 2013 Rating: 2

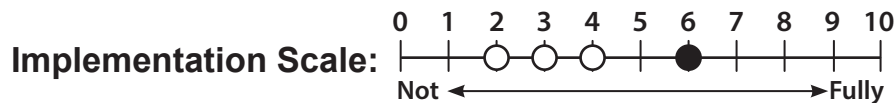
July 2014 Rating: 3

July 2015 Rating: 4

July 2016 Rating: 6

July 2017 Rating: 6

July 2018 Rating: 6



## 3.8 Employee Recruitment/Selection

---

### Legal Standard

In a merit system, the LEA's recruitment and selection for classified service are in compliance with the rules of the personnel commission and all applicable requirements are followed. (Education Code Section [E.C.] 45240-45320)

### Findings

1. The district has had a merit system since 2008. When the district came under state receivership in 2012, the state administrator suspended the personnel commission based on the requirement in E.C. 41322(b). In December 2012, classified employees submitted a petition to the governing board, the powers of which reside with the state administrator, requesting termination of this system (per E.C. 45319-45320). The district conducted an election in March 2013 for classified employees to vote on whether to keep or terminate the merit system, and the majority chose to retain it. Five years later, at the time of FCMAT's fieldwork, the personnel commission had not yet been reestablished.
2. The continuing functions for classified personnel were shifted to the HR Department when the personnel commission office was closed. Based on FCMAT's interviews with staff, the personnel commission rules are consistently applied even though there is no personnel commission. The district's managers have received training on the merit system and the selection process for classified employees. The HR Department utilizes the services of the Cooperative Organization for the Development of Employee Selection Procedures (CODESP) for skills testing of all classified position applicants with the exception of management positions. If a new test is needed, the job description is sent to this organization for the creation of an applicable test. CODESP is also used as the source for interview questions, but the hiring manager can also provide input.
3. While there is no personnel commission website, the district's merit system rules are posted on the HR Department's website for all users to access. The personnel commission rules have not been reviewed or updated since originally established in 2008.
4. FCMAT's review of a sampling of recruitment files and personnel files shows additional evidence of the merit system process, including skills tests, interview schedules, formation of interview panels, standardized interview questions, and eligibility lists with the first three ranks identified. The district has been maintaining eligibility lists for up to one year; starting July 1, 2017, the district transitioned to a practice of maintaining the lists for six months, which assists in keeping lists of candidates more current.
5. The executive director of HR, who has an extensive background in managing classified personnel, is on the board of the Personnel Commissioners Association of Southern California (PCASC) and is a presenter at its annual conference. The district continues to renew its membership in the PCASC and its umbrella organization, the California School Personnel Commissioners Association.

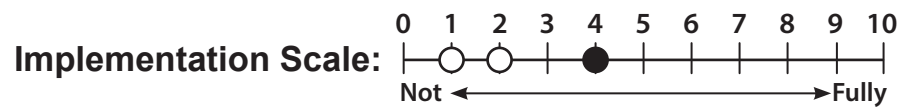
6. The personnel analyst for classified personnel has continued attending merit system conferences and has completed the merit academy. The incumbent has also attended the PCASC training sessions during this past year.
7. The district has converted its classified recruitment and selection functions from EDJOIN to NEOGOV starting November 1, 2017. NEOGOV is an automated applicant tracking system that supports the merit system with automated personnel requisitions, minimum qualification screening, tracking of pre-employment skills testing, and other functions of recruitment and selection for classified personnel.
8. The “Classified Employment” link on the district’s website leads to the NEOGOV website where the current job openings can be viewed as well as the job descriptions for classified positions in the district.
9. The district’s Classified Employee Handbook was revised on July 1, 2016. It is included on the new hire checklist for classified employees and is provided during the onboarding process. The handbook has only a few mentions of the personnel commission rules and regulations. Hyperlinks are provided to various websites, including the district’s board policies and administrative regulations.

## **Recommendations for Recovery**

1. Until the personnel commission is reestablished, the district should continue to provide staff development on merit system rules and practices for staff in the HR Department, continue involvement with the Personnel Commissioners Associations, and continue to consistently implement the merit system rules for classified personnel.
2. The district should review and update the personnel commission rules and regulations as necessary based on revised statutes or practices. The rules and regulations should be made available to classified employees and be linked from the Classified Employee Handbook.
3. The hiring manager should be included in the process of verifying that the job description is still current and preparing the pre-employment skills test to ensure that it is relevant.

## Standard Partially Implemented

July 2013 Rating: 1  
July 2014 Rating: 1  
July 2015 Rating: 2  
July 2016 Rating: 4  
July 2017 Rating: 4  
July 2018 Rating: 4



## 3.9 Employee Recruitment/Selection

---

### Professional Standard

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

### Findings

1. The HR Department worked closely with the Business Services and Educational Services departments in projecting enrollment and staffing needs for the 2016-17, 2017-18, and 2018-19 school years. This allowed the district to be fully staffed for 2016-17 before the close of the 2015-16 school year, and to be fully staffed for the 2017-18 school year before the close of the 2016-17 school year. At the time of fieldwork, all teacher positions, except special education vacancies, were filled. The number of special education vacancies can be attributed to the district's taking back some county office programs and returning students from some county office/NPS programs to the district. The district expects to have these positions filled before the start of the 2018-19 school year.
2. The HR Department has not developed an annual recruitment budget, but reports that it receives the resources needed to advertise position vacancies and to participate in job fairs.
3. The HR Department provided evidence of registration confirmation for the following 2018 job fairs:
  - National University Los Angeles
  - Los Angeles County Office of Education
  - USC Rossier School of Education
  - Pepperdine University
4. The HR Department has developed selection procedures for recruitment. They include, among other things, screening, interview, selection, and records preservation procedures.
5. HR administrators attending recruitment fairs are not authorized to make conditional offers of employment.
6. The district offers hiring incentives including a stipend for special education teachers, a doctoral stipend for administrators, and a stipend for new teachers who stay with the district through their Beginning Teacher Support and Assessment induction program.
7. The district continues to build relationships with local universities and to provide opportunities for student teaching.



8. The HR Department updated the following job descriptions since the last reporting period:
  - Chief facilities operations officer
  - Director of compliance and internal controls
  - Child welfare and attendance technician
  - Senior clerk II – curriculum and staff development
  - Senior clerk II – special projects
  - Budget technician
  - Speech and language pathologist
  - Teacher on special assignment—assessment and instructional technology
  - Coordinator of assessment and instructional technology
  - Executive director of state and federal programs
  - Executive director of special education
9. Job descriptions do not consistently include an adoption or revision date and are not legally compliant. Specifically, some of the job descriptions reviewed identified all job functions as essential, including “other duties as assigned.” According to the Equal Employment Opportunity Commission (EEOC), the enforcement agency for the Americans with Disabilities Act (ADA), job descriptions must identify which functions are essential, and employers must make employment decisions based on the essential functions. Other functions that are not designated essential are categorized as marginal and are not to be used as a basis for employment decisions. Both essential and marginal functions must be clearly identified in job descriptions, and entries such as “performs other duties as assigned” are not suitable for covering essential functions and may be considered prejudicial to those with disabilities.
10. Interviewees indicate that the availability of speech and language pathologists and special education paraprofessionals is the greatest area of need. Evidence of ongoing recruitment for these positions is evident on the district’s website, EDJOIN, and NEOGOV.

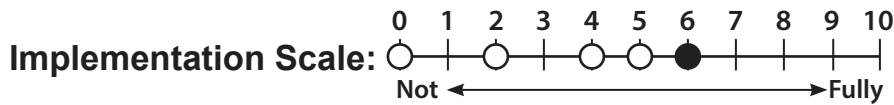
## **Recommendations for Recovery**

1. The district should develop an annual recruitment budget. Written recruitment practices and procedures should authorize HR staff to make conditional offers of employment during recruitment fairs.
2. The district’s job descriptions should meet legal and district needs as well as include adoption/revision dates and clearly identify job functions as essential and marginal to comply with the EEOC.

3. The district should continue to develop and offer hiring incentives and work closely with the Business Services and Educational Services departments in identifying hiring needs early so that schools are fully staffed by the end of the year for the subsequent school year.
4. The district should continue to develop and support new and existing relationships with local colleges and universities and promote opportunities for credential candidates to student teach in the district.
5. The district should continue use its website, EDJOIN, and NEOGOV for ongoing recruitments of speech and language pathologists, special education paraprofessionals, and other areas of need.

### Standard Partially Implemented

July 2013 Rating: 0  
 July 2014 Rating: 0  
 July 2015 Rating: 2  
 July 2016 Rating: 4  
 July 2017 Rating: 5  
 July 2018 Rating: 6



## 3.11 Employee Recruitment/Selection

---

### Professional Standard

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

### Findings

1. The HR Department has written procedures on selection and hiring, including paper screening, interview panel procedures, and reference checking. The department uses standard interview questions and a weighted scoring system as a part of selection. The district performs routine preemployment testing of classified employees as a part of the selection process.
2. The HR Department continues to provide training to hiring managers on the selection and hiring procedures and nondiscrimination in employment (including training in the area of unconscious bias). A hiring manager trained in the selection procedures chaired all first-round interviews.
3. The HR Department continues to employ a credentials analyst and is ensuring that all certificated applicants are appropriately credentialed and assigned. There were no misassignments during the 2017-18 school year according to the most recent Williams Assignment Audit.
4. The HR Department continues to ensure that no fewer than two reference checks are performed and that reference check forms are returned to HR before an offer of employment is made.
5. The HR Department continues to appropriately maintain recruitment files for each certificated, classified and management recruitment.

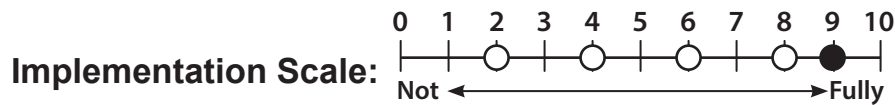
### Recommendations for Recovery

1. The district should continue to provide hiring managers with annual training in selection procedures, including accessing applications on EDJOIN and NEOGOV, screening protocols, reference checking procedures, and nondiscrimination practices.
2. The district should continue to ensure that the hiring manager, an HR representative, or other management employee who has been trained in the selection procedures and processes chairs all interview panels.

3. The district should continue to ensure that interview panel members are consistently required to complete the confidentiality statement. The statement should be maintained as part of the recruitment file. Panel chairs should continue to ensure that they brief panel members of their responsibility for maintaining a fair and legally compliant process.
4. Reference checking should continue to be consistently performed when selecting certificated, classified and management personnel. The HR Department should continue to ensure reference check forms are signed and returned to the department before offers of employment are made.
5. The district should continue to maintain recruitment files separate from employment record/personnel files. Recruitment records should be retained as temporary personnel records, and records should be disposed of according to the district's retention policy.

### Standard Fully Implemented

July 2013 Rating: 2  
 July 2014 Rating: 2  
 July 2015 Rating: 4  
 July 2016 Rating: 6  
 July 2017 Rating: 8  
 July 2018 Rating: 9



## **3.12 Employee Recruitment/Selection**

---

### **Professional Standard**

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

### **Findings**

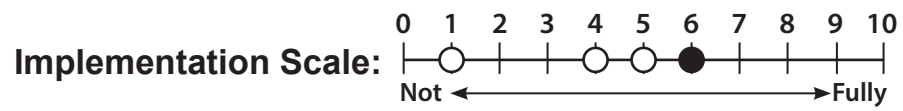
1. Principal job postings indicate that the duties of these positions continue to be routinely reviewed, revised and reflect changing leadership responsibilities. Based on interviews and FCMAT's review of recruitment files, the district continues to make it a top priority to hire strong leaders.
2. Before the 2014-15 school year, the district used three principal evaluations. Since that time, the district has consistently used a single evaluation that aligns with guidelines from the California Professional Standards for Educational Leaders.
3. The HR Department provided FCMAT with a list of evaluations completed for all employee groups for the 2016-17 school year. According to that list, 55% of the district's principals were evaluated last year, which is an improvement over 2015-16 when fewer than 50% were evaluated.

### **Recommendations for Recovery**

1. Cabinet members who are responsible for the evaluation of principals should continue to use the principal evaluation system based on the California Professional Standards for Educational Leaders.
2. Members of cabinet should be required to complete all principal evaluations as prescribed.
3. The district should continue to recruit and hire principals with strong leadership skills and a track record of successfully leading underperforming schools.

## Standard Partially Implemented

July 2013 Rating: 1  
July 2014 Rating: 1  
July 2015 Rating: 4  
July 2016 Rating: 5  
July 2017 Rating: 6  
July 2018 Rating: 6



## 4.3 Induction and Professional Development

---

### Legal Standard

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

### Findings

1. The district has trained its managers to assign Keenan Safe Schools online training modules to employees at their site/departments. Injured employees are assigned Keenan Safe Schools training to improve workplace safety and are required to complete it prior to returning to work.
2. The HR Department continues to annually provide and document that all employees receive the annually required legal notices including, but not limited to, child abuse reporting, blood-borne pathogens, drug- and alcohol-free workplace, sexual harassment, diversity training, and nondiscrimination.
3. Additionally, the district uses ASCIP online training for mandatory new hire orientations which includes understanding sexual harassment, blood-borne pathogens, preventing workplace violence, and new employee training as well as the California Department of Social Services (CDSS) website for online mandated reporter training.
4. The annual notices continue to require that employees certify that they read and understand these policies.
5. All newly hired employees continue to take five mandatory online trainings through ASCIP, including the required mandated reporter training through CDSS, before the first day of employment.
6. The personnel files reviewed included evidence that employees receive the required legal notices upon initial hire, and managers biennially receive the required sexual harassment training.

### Recommendations for Recovery

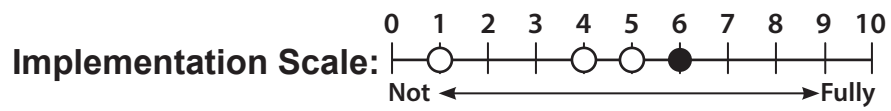
1. The district should continue to annually provide to all employees required legal notices, including, but not limited to the following:

- Sexual Harassment and Complaint Policies and ARs
    - Legal References: E.C. 231.5, G.C. 12950, 2 California Code of Regulations (CCR) 7288.0
  - District’s drug- and alcohol-free workplace policies and ARs
    - Legal References: G.C. 8355; 41 United States Code (USC) 8102
  - Use of Pesticide Product, Active Ingredients, Internet Address to Access Information
    - Legal References: E.C. 17612
  - Prohibition of Activities That Are Inconsistent, Incompatible, in Conflict With, or Inimical to Duties; Discipline; Appeal
    - Legal Code: G.C. 1126
  - District’s Tobacco-Free Schools Policy and Enforcement Procedures (if the district receives Tobacco-Use Prevention Education funds)
    - Legal References: Health and Safety Code 104420
  - AIDS and Hepatitis B Policies and ARs
    - Legal References: Health and Safety Code 120875, 120880
  - Status as a Mandated Reporter of Child Abuse, Reporting Obligations, Confidentiality Rights, Copy of Law
    - Legal References: Penal Code 11165.7, 11166.5
  - Availability of Asbestos Management Plan; Any Inspections, Response Actions or Post-Response Actions Planned or in Progress
    - Legal Reference: Code of Federal Regulations (CFR) 763.84, 763.93
2. The district should continue to review and ensure annual notices to employees include board policies or administrative regulations that require them to be provided annually, including, for example, the district’s technology use policy.
  3. The district should continue to send annual notices electronically whenever possible and ensure employees certify that they received, reviewed, and understand them. The employee’s signature certifying receipt and knowledge of the notices should continue to be required and also included in the personnel record.
  4. The district should continue to ensure that newly hired employees take the five mandatory online trainings before the first day of employment.



## Standard Partially Implemented

July 2013 Rating: 1  
July 2014 Rating: 1  
July 2015 Rating: 1  
July 2016 Rating: 4  
July 2017 Rating: 5  
July 2018 Rating: 6



## 4.4 Induction and Professional Development

---

### Legal Standard

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

### Findings

1. The director of benefits/risk management position, which reports to the executive director of HR, has been designated as the complaints officer.
2. The director of benefits/risk management is responsible for engaging in the interactive process when an employee requests an accommodation or when an event triggers the district's responsibility to engage with employees who may be eligible under the ADA. The HR Department assumes responsibility for this process and ensures that leave entitlements are appropriately tracked and monitored, overpayments or underpayments are minimized, and the rights of employees are protected.
3. Managers and supervisors are the district's first line of defense against claims of discrimination. The executive director of HR annually provides training in this area. Trainings include a review of legal requirements, the role of managers and supervisors in identifying triggers, conducting interviews with employees who may be eligible employees under the ADA, identifying essential functions, and when HR should be contacted in the process.
4. The HR Department's handbook website includes information on the process for reporting or handling complaints concerning school employees. The executive director of HR also annually provides training to site administrators and department managers on responding to complaints and conducting preliminary investigations. The roles and responsibilities of site and department managers and those of district office staff are communicated during this training.
5. The HR Department uses standardized forms for complaints and for the ADA interactive process. The director of benefits/risk management has developed complaint tracking and monitoring systems.
6. The annual notices provided to employees include instructions and excerpts from board policies and administrative regulations regarding nondiscrimination, reasonable accommodations, and employee complaints.
7. Board policies on nondiscrimination and administrative regulations regarding complaint procedures were updated to the CSBA template in August 2014, but have not been updated as required since that time and therefore may be inconsistent with current law.

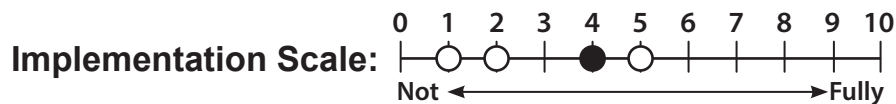
8. While the district provided photos of nondiscrimination policies and administrative regulations as well as complaint procedures posted at schools, FCMAT has no evidence that postings have been placed in all schools and offices including staff lounges and student government meeting rooms.

## Recommendations for Recovery

1. The district should ensure that nondiscrimination policies are posted in all schools and district facilities.
2. Nondiscrimination policies should be updated according to CSBA's policy updates.
3. The HR Department should continue to provide annual training to site administrators and department managers on responding to complaints, conducting preliminary investigations, identifying triggers to the interactive process, conducting interviews with employees, and identifying essential functions.
4. The HR Department should continue to ensure procedures and standardized forms for complaints and for the ADA interactive process are consistently implemented.

## Standard Partially Implemented

July 2013 Rating: 1  
July 2014 Rating: 1  
July 2015 Rating: 2  
July 2016 Rating: 4  
July 2017 Rating: 5  
July 2018 Rating: 4



## 4.5 Induction and Professional Development

---

### Professional Standard

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

### Findings

1. The HR Department maintains handbooks for the following; however, not all are included in the HR Department handbook website and FCMAT encountered difficulty in accessing the website consistently:
  - Administrators (2015-16)
  - Certificated employees (January 5, 2018)
  - Classified employees (January 5, 2018)
  - Substitute teachers (January 5, 2018)
  - Classified substitutes (December 2016)
  - Special education instructional assistants (April 2017)
  - Custodial handbook (October 2016)

The issuance of the handbooks to new employees is included on the new hire checklist and provided during new employee orientation.

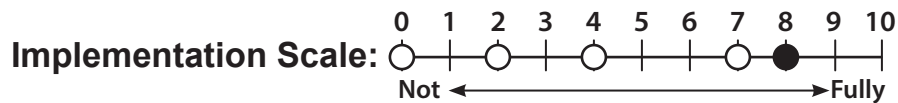
2. The HR annual calendar includes assignments to review and update the employee handbooks each year. As can be seen above, most of the handbooks have been kept current.
3. The custodial handbook provides detailed cleaning standards and procedures. The district needs to ensure that systems of accountability ensure they are consistently implemented.
4. The HR Department has developed orientation procedures that are being consistently implemented. The orientation includes mandatory online training as noted previously.
5. The department notifies the IT Department of newly hired employees. The IT Department sets up new employees' email accounts and, if applicable, logins to the district's student attendance/records management system and substitute/absence management system. Security access to the district's HRS module is divided between the HR and Business departments. Each handling access for their own employees.

## Recommendations for Recovery

1. The district should continue to review and revise the employee handbooks as needed, notify all employees of any changes, and ensure the most current versions of all of the handbooks are available to both internal and external users on the HR Department's handbook website.
2. The district should ensure that systems of accountability ensure consistent implementation.
3. The district should continue to ensure that orientation procedures are implemented consistently and that all new employees receive orientation.
4. The district should continue to expand and provide job-specific training for new employees, particularly for substitutes in preparation for their first assignment.

## Standard Fully Implemented

July 2013 Rating: 0  
July 2014 Rating: 2  
July 2015 Rating: 2  
July 2016 Rating: 4  
July 2017 Rating: 7  
July 2018 Rating: 8



## 4.6 Induction and Professional Development

---

### Professional Standard

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

### Findings

1. The HR Department uses new employee checklists that are filed in the personnel file. Revised forms ensure that all legally required notices, such as sexual harassment and complaint, use of pesticides, AIDS/hepatitis B, asbestos management, and the technology use policies (see Standard 4.3) are provided. A signature line affirming receipt of all required documents and explanation of all procedures and forms has been added.
2. The HR Department completes the I-9 packet using the current version of Form I-9 as part of the employment process. The I-9 packet of newly hired employees is kept in a separate file as recommended. According to the 2010 regulatory changes, I-9 forms can be stored electronically, and the Department of Homeland Security recommends that they be kept separate from other employment records. The HR Department has created a separate paper file and all I-9 packets are filed alphabetically. The department is working to electronically file many forms and files maintained in the HR Department and should consider the I-9 packet as one of those files to be maintained electronically.
3. The new employee checklists were present in the personnel records of new employees whose files were included in FCMAT's file review (see Standard 5.4).
4. The county office is responsible for reporting new or rehired employees to the Employment Development Department (EDD) within the 20-day limit required by California Unemployment Insurance Code Sections 1088.5 and 1088.8. The district has received confirmation from the county office that an electronic file is sent two times per month to the EDD to ensure compliance with the 20-day requirement.

### Recommendations for Recovery

1. The new employee checklist should continue to be signed by the employee and executive director of HR and include all legally required notices.
2. The HR Department should continue to ensure that the new employee checklist is consistently placed in the employee's personnel file.

- Given that Form I-9 has been updated frequently in recent years the HR Department should continue to ensure that it is using the most current version each time the form is needed.

### Standard Fully Implemented

July 2013 Rating: 2

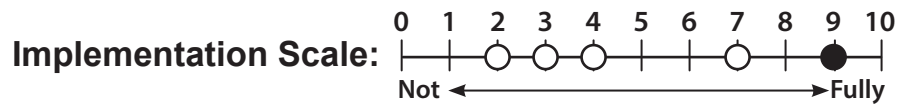
July 2014 Rating: 2

July 2015 Rating: 3

July 2016 Rating: 4

July 2017 Rating: 7

July 2018 Rating: 9



## 5.1 Operational Procedures

---

### Legal Standard

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

### Findings

1. One of three goals in HR for both the prior year and the current year is to reduce absenteeism by 2%. A work plan was developed and a project team was assigned to work toward this goal for both years. Interviewees within HR, as well as supervisors throughout the district, report that employee absenteeism has declined from last year's report as supervisors and HR are holding employees more accountable for leaves. Absence summary reports were not provided to FCMAT to verify this. While the number of employees out specifically on paid administrative leave declined as of last year's FCMAT report, as of the time of FCMAT's fieldwork this year there were no employees out on administrative leave.
2. FCMAT has been provided with evidence again this year of multiple formal training opportunities for supervisors and office managers on how to report and handle employee leaves. Supervisors report that they are more prepared to handle potential leave abuse before asking for assistance from HR, which is corroborated by HR. Supervisors continue to report that they receive timely and helpful responses from HR when they need assistance. Supervisors are reporting employee absences of five or more days to HR for follow up; they are also directing employees to HR to make sure they have a clearance to return to work.
3. HR has continued taking the responsibility to handle some of the employee leave functions such as monitoring sick leave usage to contact employees that reach five consecutive days of absence, sending Family Medical Leave Act notices to trigger the timeline, and calculating the 100 days of extended sick leave and notifying the employee prior to running out of paid leave. Forms and procedures that were previously implemented are ingrained in everyday activities. Interviewees continue to report strong coordination between HR and Payroll to ensure that employees on leave are properly tracked. The Risk Management Department developed an employee absence tracking file that is on a shared drive for Payroll and HR to access, which includes Education Code and collective bargaining agreement references, calendars for each employee, time worked and leave time used, and other information critical to all three departments in managing employee leaves. The departments worked together to document procedures related to managing leaves and utilizing/updating the absence tracking file.
4. Payroll still manually tracks employee leaves. Each school site is expected to collect manual absence sheets from employees every month, verify them against Aesop (automated substitute system) records, and send the absence sheets to Payroll. The absences are then posted to an Excel spreadsheet kept in the Payroll Department for each



employee. Many employees are reporting their absences to Aesop; absences reported through Aesop are not automatically uploaded to the payroll system, as the county payroll system does not have this capability. HR continues to reconcile the absences of employees who report their absences through Aesop to those reported through payroll to ensure employee leave balances are appropriately reduced for all absences. Interviewees report that even though the process is manual, employee leave balances are kept up to date and are included on employee pay stubs. HR and Payroll expect to automate leaves by the time of the next review. The county will also move to a new payroll system in approximately two years at which time the district will have the ability to monitor absences online. HR and Payroll have trained school sites and departments on how to prepare payroll reports by pulling data from the Aesop system to confirm reported absences

5. The “absence reporting” section in employee handbooks requires all employees to call their absences into Aesop, and evidence was provided to indicate that employees are receiving Aesop training. Administrators also received training on how to access Aesop to view attendance history of their employees. HR monitors Aesop for any employees who are absent five days or more so that HR can follow up with the employee and request a doctor’s note if needed. However, as reported during the last review, not all employees report their absences through Aesop.
6. Labor Code section 246, effective July 1, 2015, requires sick leave to be accrued and tracked for employees, such as substitutes, who were not previously eligible to earn sick leave under the Education Code. This process has been implemented by HR but is manual. The district anticipates automating this when the leave management for all employees is automated as described above.
7. While the district provided evidence indicating the district continues with its policy requiring business office and supervisor approval of all paid overtime before it is worked, there was none that documented it was operational. No reports of paid overtime were made available this year to verify controls in this area. FCMAT is unable to verify how much overtime is worked compared with the prior year because the district has no central tracking mechanism for this purpose, and these hours can be compensated with time off instead of pay. Any overtime hours compensated with time off are not tracked.
8. The collective bargaining agreement for classified employees requires accrued vacation to be used within the fiscal year after it is earned, with a maximum carryover of 80 hours, granted on an exception basis. Administrative regulations limit management employees to a maximum carryover of 35 days. No reports of excess vacation balances paid out were made available this year. HR has prepared a form for a plan that supervisors can use to schedule employee vacation. This form is sent by email to the employee, with a copy to the supervisor, with instructions to complete the form and return it to HR. HR maintains a spreadsheet of the vacation use plans and follows up later in the year to ensure that the plan is being implemented.

## Recommendations for Recovery

1. The district should continue its frequent training and reminders for all supervisors on the management of employee leaves, and should continue its support to supervisors dealing with leave issues, in the effort to reduce the occurrence and cost of employee leaves.
2. The district should require preapproval of all overtime worked, but should also include overtime that is compensated with time off. All overtime worked should be required to be reported to Payroll so that compensatory time off can be centrally tracked and managed since it is a district liability. Management reports should be developed to monitor the amount of overtime worked, whether paid or compensated with time off.
3. The district should require all employees to call the automated substitute calling system and their supervisors when they will be absent and use disciplinary policies for employees who bypass the system. With this approach, absence reporting from the system will include all district employees, and the data can be used to better manage employee leaves and post leave usage to their records.
4. The district should prioritize the implementation of a time and attendance system that allows for employee leave time to be entered at each work site that is validated, posted to employee leave records, and then to the payroll system. This should eliminate the need for manual absence forms and manual posting to employee leave records.

## Standard Partially Implemented

July 2013 Rating: 3

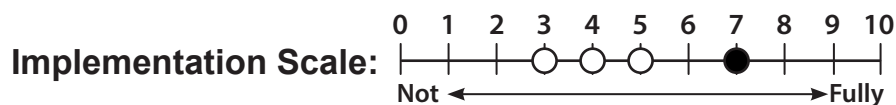
July 2014 Rating: 3

July 2015 Rating: 4

July 2016 Rating: 5

July 2017 Rating: 7

July 2018 Rating: 7



## 5.4 Operational Procedures

---

### Legal Standard

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

### Findings

1. Twenty personnel files, consisting of files for classified and certificated management and nonmanagement employees, were randomly selected and reviewed. These files consistently included the following items:
  - Record of employment history and copies of all personnel requisitions including those associated with position changes
  - Annual employment notices (providing information regarding step/column placement, pay rates, class, work year, etc.)
  - New employee checklist
  - Teaching credentials (certificated only)
  - Training certificates (including required sexual harassment certificates for management employees)
  - Resumes, applications, and transcripts
  - Emergency card information
  - Employment oath signed by the employee
  - Layoff and bumping letters and forms
  - Reasonable assurances
  - Notice of expiring credential (certificated only as appropriate)
2. Personnel files, health files, Workers' Compensation files, ADA files, and legal files continue to be stored in the locked records room. All files in the records room are also locked.
3. Evidence indicated that the annual notice affidavit are placed in the personnel file as legally required (see Standard 4.3).
4. The HR Department has continued to purge confidential medical forms and information related to medical leaves of absence and Workers' Compensation from personnel files. The ADA and the federal Health Insurance Portability and Accountability Act require all medical documents to be filed separately from other personnel or employment records. Of the personnel files reviewed, none contained these forms.

5. The file review suggests that employees are evaluated more routinely and supervisors took the permanency decision much more seriously during this review period than in the past. However, not all probationary employees were evaluated prior to the permanency decision being made, indicating that this area still needs some improvement.
6. The records review included evidence of progressive discipline and the use of performance improvement plans.
7. Less than 50% of all files reviewed contained Social Security numbers or other personally identifiable information indicating that the HR Department continues to make significant progress in this area.
8. None of the files reviewed contained a file inspection sheet, and the FCMAT study team members reviewing the personnel files were not requested to sign any file inspection sheets.

## **Recommendations for Recovery**

1. Based on the potential uses and viewers of personnel records, the district must continue to take care to maintain unbiased, factual documentation that protects an employee's privacy rights and rights to confidentiality under the Health Insurance Portability and Accountability Act of 1996. All protected health information should be maintained in a separate confidential file and protected against inappropriate access. Access should be restricted to employees who need the information to complete their job function. Information that should be filed separately includes the following:
  - Reports from preemployment physicals
  - Drug and alcohol testing results
  - Workers' Compensation paperwork
  - Medical leave of absence forms
  - Disability paperwork
  - Insurance applications that reveal preexisting conditions
  - Anything that identifies a medical issue (including ADA accommodation plan or forms documenting the interactive process)
2. The district should continue to systematically purge all documents that are medically related as well as those that include Social Security numbers or other protected class information such as age, race, gender, national origin, disability, marital status and religious beliefs, from the personnel file of employees.
3. The district should ensure that all probationary employees are evaluated before a permanency decision is made.

4. All personnel files should contain an inspection sheet. With the exception of those employees who must access personnel files in the course of their duties, anyone who views a personnel file must sign the inspection sheet.

### Standard Partially Implemented

July 2013 Rating: 1

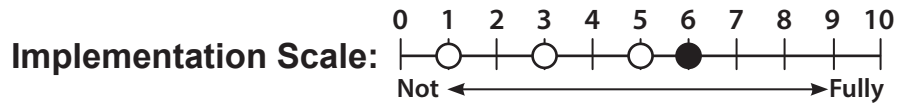
July 2014 Rating: 1

July 2015 Rating: 1

July 2016 Rating: 3

July 2017 Rating: 5

July 2018 Rating: 6



## 5.5 Operational Procedures

---

### Professional Standard

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

### Findings

1. Similar to prior reviews, no specific schedule or plan was provided for developing operations manuals in HR, so it is difficult to determine how many of the critical functions have been addressed. However, all HR staff members interviewed referred to documented procedures on the shared drive that they had prepared. The executive director implemented monthly meetings this year with each individual in the department, where guidance was provided to HR staff as needed on how to write procedures with an expectation that one new procedure is completed each month. Evidence was provided that numerous additional procedures were completed. Desk manuals and procedures have been on the agenda for discussion at a number of HR staff meetings, which are scheduled twice a month, as well as cross-departmental meetings with Payroll, Business, and Risk Management. HR has prepared handbooks with HR-related procedures for supervisors, employees, and substitutes to reference.
2. Cross-training has been provided for the most significant HR functions, except for the management of credentials, as the director of human resources position was eliminated during the past year. Cross-training has been augmented with documented procedures and use of the shared drive. Department customers report more standardized procedures in HR, improved customer service, and faster responses. With regard to the credentialing functions, procedures have been developed and training of other staff members on these functions should reportedly be completed by next year.
3. The HR Department's annual calendar continues to be used as a standing agenda item for discussion at the HR staff meetings. Risk Management has also prepared an annual calendar, which was combined into the HR annual calendar during the past year.

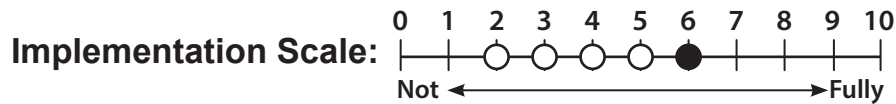
### Recommendations for Recovery

1. The district should create a schedule to identify the critical HR functions and determine which procedures still need to be developed for inclusion in the HR desk manuals on the shared drive.
2. The district should ensure that backup personnel are trained on the critical functions of the credential analyst position.

3. Staff members should be held responsible for keeping the manuals up to date as more functions are automated or conditions change.
4. The district should continue to update the HR annual calendar as necessary to keep it up to date. It should continue to be reviewed during each staff meeting to ensure that all staff members understand their role in ensuring these major activities are accomplished.

### Standard Partially Implemented

July 2013 Rating: 2  
July 2014 Rating: 3  
July 2015 Rating: 4  
July 2016 Rating: 5  
July 2017 Rating: 6  
July 2018 Rating: 6



## 5.7 Operational Procedures

---

### Professional Standard

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

### Findings

1. Since the last review, HR, Business, Payroll, and Risk Management have implemented regularly scheduled monthly meetings to coordinate employee issues, provide training, and prepare cross-departmental procedures and forms, which are stored on a shared drive. The FCMAT team noted a significant accomplishment regarding cross-departmental procedures in the area of employee leave management (see Standard 5.1). In between meetings, individual staff members report that they easily communicate with the other departments as needed when situations arise. Evidence was provided indicating the agenda items for discussion at the cross-departmental meetings, follow up confirming decisions and remaining tasks from each meeting, and individual communications between meetings.
2. Since the last review the Payroll Department has become fully staffed, which has allowed cross-departmental responsibilities to be delineated appropriately between all of the departments.
3. One barrier to communication between Business Services and HR is that they continue to be located in different buildings on the district office campus. This also means that customers of these departments must walk back and forth between the buildings.

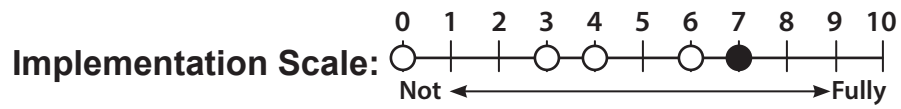
### Recommendations for Recovery

1. The district should continue its monthly regularly scheduled meetings between key HR, Business, Payroll, and Risk Management staff. A plan for developing additional crossdepartmental procedures should be prepared and used as a way of ensuring progress in this area. A schedule of timelines and deadlines between the departments should be prepared, and these regular meetings can be used to ensure that all employees are aware of and adhere to the schedule.
2. The district should consider options for moving the HR and Business Services departments to the same building. This would serve customers better and foster better communication between the departments.



## Standard Partially Implemented

July 2013 Rating: 3  
July 2014 Rating: 0  
July 2015 Rating: 3  
July 2016 Rating: 4  
July 2017 Rating: 6  
July 2018 Rating: 7



## 5.8 Operational Procedures

---

### Professional Standard

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

### Findings

1. Staff indicated that training has been encouraged and supported during this reporting period and that a training plan was developed for the 2017-18 school year.
2. Staff participated in a variety of trainings, including the following:
  - LACOE HRS on-site end user and benefits system
  - LACOE HRS letters, lists, and labels
  - LACOE credential analyst
  - LACOE (CASBO) job-alike
  - Annual Credential Analyst Conference
  - Aesop
  - EDJOIN
  - Online requisition
  - Merit system
  - CODESP
  - EDJOIN
  - NEOGOV implementation
  - Personnel Testing Council of Southern California conference
  - CalPERS retirement
  - EDD online
  - Customer service
  - CalSTRS postemployment work and unused sick leave
  - American Red Cross Disaster Preparedness
  - Personnel Commissioners Association of Southern California conference
  - Online requisition/Chalk
  - Webinar on assignment monitoring

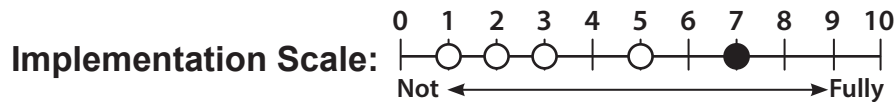
- Credential Counselors and Analysts of California
- CalSTRS workshop on retirement, membership, and other topics
- PC PeopleSoft Financial System (PSFS) reporting database and functions
- Public Agency Risk Management Association Annual Conference

## Recommendations for Recovery

1. The district should continue to annually identify the HR staff’s training needs and the training available to meet those needs. The annual plan should be put in writing.
2. The district should provide the HR Department with an annual budget to ensure resources are allocated for this purpose and make certain the department is strategic in selecting trainings each year.
3. The HR Department should continue to send a representative to all personnel-related trainings provided by the county office whenever possible.

## Standard Partially Implemented

July 2013 Rating: 1  
 July 2014 Rating: 1  
 July 2015 Rating: 2  
 July 2016 Rating: 3  
 July 2017 Rating: 5  
 July 2018 Rating: 7



## 5.10 Operational Procedures

---

### Professional Standard

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

### Findings

1. The Business Services, HR, and Educational Services departments continue to work collaboratively to project enrollment and staffing needs.
2. For 2017-18 staffing, the HR Department developed and implemented a “Timeline of Activities Related to Certificated Staffing,” which is being used again for the 2018-19 staffing process. The timeline begins in early January with enrollment projections generated by the Business Services Department. The timeline identifies key tasks, dates each task is expected to be completed and by whom. At the time of fieldwork, Business Services had completed enrollment projections for 2018-19 using the cohort survival method and historical trend data. Staffing projection spreadsheets had been prepared for each school and were reviewed in cabinet. Principals reported receiving their initial staffing allocations again this year in January. An appeal process and form were prepared for principals to use for submission to Educational Services. Staffing decisions were made well in advance of the notice requirements for staff layoffs. The resolution for reduction in certificated services was approved by the state administrator on March 7, 2018, for a total of 67.5 full-time equivalent (FTE), which should be finalized by action at the May 9, 2018, board meeting. The last staffing formulas adopted by the board are dated 2011, and while they are dated 2011, and while the district has been using updated staffing formulas, they have not been adopted formally by the board or the state administrator.
3. Interviewees indicate that typically an enrollment decline occurs after the start of school, and a gain occurs starting in the second semester because of students coming from charter schools. While this may not indicate the need for mid-year staffing adjustments, no evidence was provided of a process to monitor staffing levels to enrollment during the year.
4. The HR and Educational Services departments meet with each principal to review enrollment projections and staffing needs.
5. District staff reported that the “Timeline of Activities Related to Certificated Staffing” assisted the HR, Business Services and Educational Services departments to effectively plan the 2017-18 certificated layoffs. This year’s layoff notices included layoffs that should have been enacted the previous year based on revised projections for 2017-18 but had not because of inaccuracies in the position control system. Those inaccuracies have since been resolved.

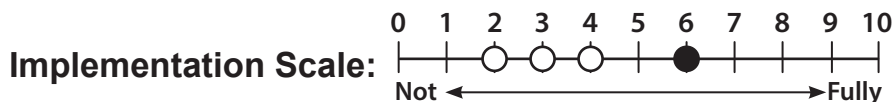
- At the time of fieldwork the district was offering an early retirement incentive program for the 2017-18 school year with a minimum of 30 teachers required for the program to move forward. This could reduce the number of final layoff notices required.

## Recommendations for Recovery

- The HR Department should continue to work in collaboration with the Business Services and Educational Services departments, as well as school sites, to develop accurate enrollment projections no later than January of each year. Changes in the instructional program should be considered when identifying staffing needs for subsequent years, and enrollment projections, instructional program changes, and student needs should be considered when developing master schedules.
- The district should continue to annually use the “Timeline of Activities Related to Certificated Staffing,” or similar document in developing a timeline for staffing and enrollment projections that identifies key dates and site and district administrators’ roles and responsibilities. The timeline should continue to ensure that reductions in certificated service are identified by the end of January so that necessary reductions can be made within the statutory timeline, and preliminary layoff notices issued by March 15.
- The district should continue to develop a staffing plan for each school based on enrollment projections and students’ needs, including an update to the 2011 boardadopted staffing formulas.
- Enrollment and class sizes should be monitored after the school year begins to determine if second semester staffing should be adjusted and help ensure that staffing levels remain constant throughout the school year.

## Standard Partially Implemented

July 2013 Rating: 3  
 July 2014 Rating: 2  
 July 2015 Rating: 3  
 July 2016 Rating: 3  
 July 2017 Rating: 4  
 July 2018 Rating: 6



## 5.11 Operational Procedures

---

### Professional Standard

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

### Findings

1. Board policy and administrative regulations require the board to approve appointments of new personnel on the recommendation of the superintendent. Since the district has a state administrator and the board is advisory, the state administrator regularly holds public meetings. Personnel transactions are brought to the meetings and approved by the state administrator. Assignments, reassignments, transfers, demotions, and other personnel actions are governed by collective bargaining agreements for represented employees and by board policy for those who are nonrepresented. Changes to the position control database should be based only on governing board/state administrator action. The HR Department has procedures to ensure that all personnel transactions are submitted to the board/state administrator for approval.
2. Each request to fill a vacancy is reviewed by cabinet to determine whether the vacancy needs to be filled. Also, all new or modified positions are submitted to cabinet for approval.
3. This past year the district created forms and procedures for hiring coaches and provided training to school sites. Schools send the list of coaches to HR along with the documents and certifications required. HR notifies the school site and employee when the documents are near expiration so that they can be renewed in a timely manner. The coaching assignments are taken to the state administrator for approval, which are verified by the Payroll Department before paying the coaches for the completed assignments.
4. Evidence was provided to support the information from interviewees that HR and Business Services staff members have been working collaboratively to update and reconcile position control. The position control database was then used as the source for budget reports and revisions, and any transactions that cause variances in salary and benefit budget accounts are investigated and resolved by HR and Business Services staff members as needed. The position control database was also relied upon as the source for making layoff decisions in preparation for 2018-19.
5. The responsibility for position control is appropriately being shared with managers across the district. Procedures have been prepared, training has been provided to principals, office managers and supervisors, and the information has been made available to them in a handbook that is available online.

6. FCMAT's review of classified and certificated rosters on board meeting agendas indicate that the personnel transactions are, for the most part, within a month prior to the board meeting date. Some of the areas where delays are still evident are extra duty assignments, coaching assignments, and classified employee transfers/reassignments.
7. The district again this year reports that no misassignments were detected during this year's credentials and assignments audit performed by the county office.
8. A resolution for reduction in classified personnel was approved by the state administrator on April 11, 2018.
9. Consistent with the last review, budget controls and preauthorizations continue to be in place for multiple extra duty, extra hours, and overtime assignments. However, unlike prior periods where time sheets were submitted after the work had been performed, payroll is working to ensure principals, directors, office managers, and administrative secretaries submit requisitions in advance. Payroll does not pay employees unless an approved position control form has been submitted and is board/state administrator approved. The district has in place a process to monitor the extra-duty assignments of part-time classified employees to ensure that the extra hours do not become part of the employee's regular assignment by default according to E.C. 45137.
10. Payroll and HR staff meet bimonthly (every two months) to reconcile position control. If errors are found, personnel requisitions are prepared. As a part of budget development for 2018-19, position control forms were completed to eliminate any vacancies or proposed eliminations. The information from position control was being relied upon for budget development.
11. The district continues to use the services of an external provider to monitor employee hours and determine compliance with the Affordable Care Act (ACA). The district provides reports of employee hours from the payroll system to the external provider, who in turn notifies Risk Management on a monthly basis if the employee becomes eligible for health benefits. Risk Management staff then go to the work sites to enroll the eligible employees in health benefits for the coming year. Along with many other districts in the state, the district received a potential ACA penalty letter from the Internal Revenue Service for 2015, but was able to ameliorate the penalties.

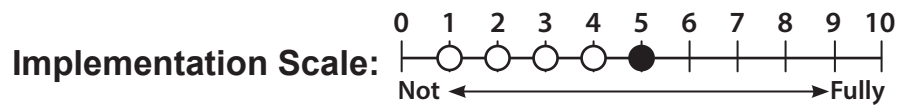
## **Recommendations for Recovery**

1. The district should provide refresher training to all managers on their part of the position control process, including how and when to report personnel actions to the district office in a timely manner and which personnel decisions they are authorized to make. A system of accountability should be developed for those areas where there are still frequent issues, such as coaching assignments, extra duty assignments, etc. For example, the district could require all extra pay stipends to be preassigned by managers and submitted to the board/state administrator for approval at or before the start of the term or the sport. This should help ensure budget control and reduce supplemental payrolls.

2. The district should ensure that it is assigning and managing position numbers in a manner that ensures appropriate controls over personnel expenditures.
3. The district should continue to prioritize the project of cleaning up extra duty and extra hour assignments in the position control database and ensure that the procedures are followed for preauthorization of these assignments.

### Standard Partially Implemented

July 2013 Rating: 2  
July 2014 Rating: 1  
July 2015 Rating: 3  
July 2016 Rating: 4  
July 2017 Rating: 3  
July 2018 Rating: 5





## 7.1 Use of Technology

---

### Professional Standard

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

### Findings

1. The district uses the LACOE software applications HRS for position control and HR functions and PeopleSoft for budget and business functions. The executive director of HR is still the designated authority to manage security access to HRS through LACOE for HR, but has transitioned the security access for Business staff to Business Services. The annual HR calendar includes a quarterly review of security access to HRS.
2. Since the last review, the district implemented NEOGOV for classified job openings and applicant tracking. The district is reviewing its off-line spreadsheets that have been used for tracking applicants and other information related to job openings to determine what can be eliminated as a result.
3. The district has continued to use online personnel requisitions through the Chalks system for both classified and certificated positions. The department or school site initiates and authorizes the requisition, which is then reviewed and/or authorized by cabinet, the categorical program director (if applicable), Business, HR, and Payroll. All requests to fill vacancies, as well as all increases in FTE, are reviewed by cabinet. While a requisition may require up to 13 steps in this process, given how critical position control is to fiscal solvency, and given that the district is declining in enrollment, tight control is necessary.
4. The district uses position control only for both full- and part-time positions and assignments. The position control system should include amounts for overtime, extra-duty pay, stipends, substitutes, vacation payouts and estimated column movements and ensure that all payroll related costs are included in the system. Staff interviewed and documents provided indicate that there are still no controls to ensure that employees entered in the HRS system are approved by the advisory board/state prior to payment. Board/state administrator ratification of new employees, rather than approval in advance of commencing work, is causing manual payroll advances because the new employee is not in the position control system when payroll is generated. .See also Standard 5.1 for additional information on absence tracking.
5. User and system manuals are available for HRS, and the HR Department has prepared procedures and forms regarding its use. Training on HRS and related software was provided to most of the staff in HR during this year.
6. See Standard 5.11 for additional findings related to position control.

## Recommendations for Recovery

1. The district should expand the use of the position control system to include items beyond full- and part-time positions.
2. When the county system allows, the district should integrate position control with the payroll system.
3. See Standard 5.11 for additional recommendations to improve position control.

## Standard Partially Implemented

July 2013 Rating: 2

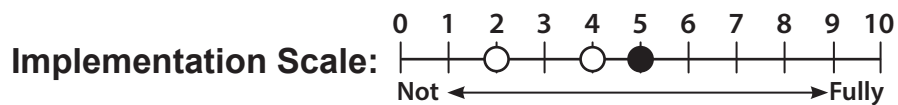
July 2014 Rating: 2

July 2015 Rating: 4

July 2016 Rating: 4

July 2017 Rating: 4

July 2108 Rating: 5



## 7.2 Use of Technology

---

### Professional Standard

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

### Findings

1. The HR Department's website is not easily accessible from the district's home page. Users must scroll to the bottom and select "Staff Resources" and then "Administrators Handbook." There is another HR Department website available at [hb.myiusd.net](http://hb.myiusd.net) but a link to this page could not be found on the district's website home page. There the handbooks, procedures, job descriptions, salary schedules, collective bargaining agreements, health benefits, Workers' Compensation, and other information can be found. While this web page is rich with useful information, getting to it is not intuitive.
2. The HR Department implemented NEOGOV to handle applicant tracking for classified positions starting on November 1, 2017. HR staff members received training in preparation for implementation and use of the system.
3. As reported in the last review, personnel requisitions are automated, procedures and a workflow have been documented, and training of HR staff, managers, and office staff across the district has occurred. The system is fully functional, and some users report that this system has significantly streamlined the process.
4. The HR Department did not provide evidence of a formal training plan for the department's automated systems. However, during this review period HR staff members received training on using HRS, LLL, PC PSFS, EDJOIN, CODESP, Aesop, Agenda Online, online personnel requisitions, and some specialty systems used by particular staff members for their functions. The evidence provided indicates that HR Department staff continue to receive timely access to the technology training needed for their jobs. The county office provides training in the HRS system and hosts regular user meetings, which HR staff attend.
5. The HR Department uses a shared drive to which all staff members in the department have access to coordinate staff calendars and meetings, and document and share procedures and desk manuals, which enhance cross-training. Shared drives have also been made available by the IT Department for Risk Management separately and for combined Payroll/Risk Management/HR use.

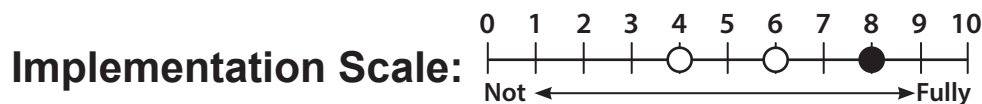
6. HR and IT are collaborating on digitizing personnel files. HR is also moving to an online skills testing and on-boarding process for new employees, with an implementation date yet to be determined.

## Recommendations for Recovery

1. The district should develop a formal training plan to include the following:
  - An analysis of who should be trained
  - Identification of who will provide the training
  - Identification of subjects to be covered in training
  - Scheduling of initial and refresher training sessions
  - Identification and development of training materials
  - An analysis of training costs and related resources
2. As the department implements additional automated functions, such as electronic document storage, the training plan should be updated to ensure that the department's staff members receive adequate training to implement and maintain these additional systems.
3. The HR web page at [hb.myiusd.net](http://hb.myiusd.net) should be made available through a readily accessible link on the district's website home page. The two HR websites should also be merged so that all of the HR information is available in one place. HR should consider adding links from its department website to the resources available under "Staff Resources" so that all of the information can be accessed through this path as well.

## Standard Fully Implemented

July 2013 Rating:	4
July 2014 Rating:	4
July 2015 Rating:	4
July 2016 Rating:	4
July 2017 Rating:	6
July 2018 Rating:	8



## 8.1 Evaluation/Due Process Assistance

---

### Legal Standard

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

### Findings

1. The HR Department continues to annually provide supervisors with a list of all employees under their supervision and the date of their last evaluation.
2. Supervisors receive notice of the timeline for certificated and classified evaluations, evaluation procedures, and performance criteria.
3. The HR Department continues to provide extensive training to supervisors, including training in effective evaluation techniques, and managers continue to consistently report receiving improved guidance and support in this area.
4. The HR Department provided policies and procedures related to classified employee discipline or written protocols related to nonreelection of certificated staff, probationary release of classified personnel, and the granting of permanency status. The department continues to provide annual training to supervisors as noted above and expanded training this year to include progressive discipline, conducting investigations of reported poor performance or misconduct, effective supervision, and motivating employees.
5. The district has not established written procedures for classified employee performance improvement planning but has developed and provided training in the use of standard forms for this purpose. The improvement plan provides the employee with examples of unsatisfactory performance in the areas of work quantity, quality, work habits, personal relations, and initiative. The plan does not, however, identify who will monitor the plan and provide support or when progress will be measured. The personnel file review found evidence that performance improvement planning is being used.
6. Principals are increasingly being held accountable for completing certificated and classified evaluations as required by the collective bargaining agreements. Specifically, 66% of certificated employees (management and nonmanagement) have been evaluated in the last three years as compared to 54% in 2015-16. Similarly, 80% of all classified employees have been evaluated in the last two years. At the time of the 5<sup>th</sup> comprehensive review, 39.7% of all classified employees with permanent status had never received an evaluation.. The HR Department continues to monitor probationary teacher evaluations and works closely with principals to ensure timelines related to nonreelection are met.

7. The HR Department continues to provide support to principals who are working with struggling employees. Principals report that HR staff are supportive, accessible, positive, and responsive.

## **Recommendations for Recovery**

1. The district must continue to hold principals accountable for completing certificated and classified evaluations as required and ensure that the decision to grant permanent status to certificated and classified employees is based on the documented observation and evaluation of their performance.
2. The evaluations of supervisors should include criteria related to completing certificated and classified evaluations as required by the collective bargaining agreements, ensuring that evaluations are well written, demonstrate competency, and help struggling employees. Additionally, managers should be expected to hold employees accountable to high standards of conduct through progressive discipline measures.
3. The district should continue to ensure that the HR Department annually provides supervisors with a schedule of evaluations based on timelines established in the certificated and classified collective bargaining agreements. Additionally, HR should continue to inform the supervisors of employees who are due to be evaluated in the current school year. The list of evaluations that are due should include the date of the employee's last evaluation as well as the employee's status as a temporary, probationary, or permanent employee.
4. The district should ensure that managers continue to receive training annually on effective supervision and evaluation techniques. The district should continue to ensure that annual training is provided in progressive discipline and improvement planning.
5. The district should develop policies and procedures related to classified employee discipline, written protocols related to nonreelection of certificated staff, probationary release of classified personnel, and the granting of permanency status.
6. The district should continue to enter and track employee status (temporary, probationary, permanent) in the position control system.

7. The district should continue to implement the performance improvement plan form and process and offer struggling employees assistance and support. The district should add to the improvement plan when progress will be measured and who will support the employee and monitor progress.

### Standard Partially Implemented

July 2013 Rating: 0

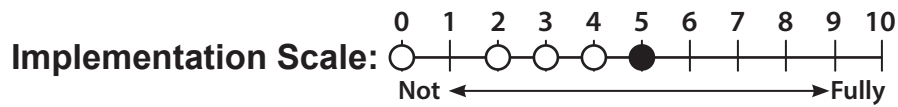
July 2014 Rating: 2

July 2015 Rating: 3

July 2016 Rating: 4

July 2017 Rating: 4

July 2018 Rating: 5



## 8.3 Evaluation/Due Process Assistance

---

### Professional Standard

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

### Findings

1. The classified evaluation form has not been updated since the prior review period. The evaluation forms are not job-specific, and criteria are primarily related to work behaviors or job skills. Specifically, classified employees are evaluated on work quality and quantity, work habits, personal relationships, and initiative. The evaluation forms do not allow supervisors to evaluate minimum competencies related to essential duties.
2. The district and the Inglewood Teachers Association (ITA) agreed to create an evaluation committee to develop and recommend new evaluation forms and procedures. The committee will be comprised of three ITA members and three members appointed by the district. The committee is advisory and was required to share recommendations before April 1, 2017. No evidence of the committee's work was provided to FCMAT.
3. The personnel file review indicated that evaluations are being completed on a more routine basis. The data indicates that certificated probationary employees are being evaluated prior to being granted permanent status. The classified employee data provided by the district to FCMAT did not include hire dates so the employment status (probationary or permanent) of those without an evaluation is unknown.

### Recommendations for Recovery

1. Changes to the classified evaluation forms should be proposed during the next round of negotiations. Specifically, the district should propose that classified evaluation criteria include job specific requirements so that managers are expected to evaluate position core competencies and that permanent status is granted only to employees who demonstrate competency.
2. The district should ensure that evaluations are completed as required by law and local collective bargaining agreements, are timely, and placed in personnel files.



## Standard Partially Implemented

July 2013 Rating: 0

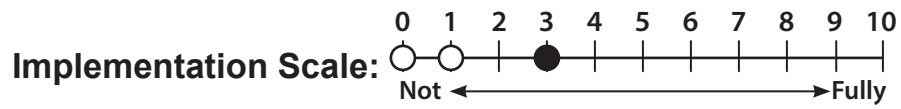
July 2014 Rating: 0

July 2015 Rating: 0

July 2016 Rating: 1

July 2017 Rating: 3

July 2018 Rating: 3



## 9.5 Employee Services

---

### Professional Standard

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

### Findings

1. The Risk Management Department has been fully staffed since January 2017, and all risk management functions have been shifted from HR to the Risk Management staff. The major duties of Risk Management staff can be backed up by other staff in Risk Management or HR as necessary.
2. While the Risk Management Department is not represented at the cabinet level, the department provides updates on the Workers' Compensation program to the executive director of HR during their weekly meetings. The executive director then provides that information to the cabinet in their meetings.
3. One of the three HR goals for last year was to reduce the number of Workers' Compensation incidences by 5%, and hiring staff in Risk Management was a critical step. The district provided reports documenting a reduction in days lost of 53% between 2016 and 2017, some of which were offset by an increase in the number of days employees worked modified duty. Interviewees reported that the district was able to recognize a one-time savings of \$3.2 million in its Workers' Compensation program last year by forgoing the contribution to the self-insurance fund, as the fund contained adequate reserves.
4. During the prior review period the district had developed a Workers' Compensation handbook with procedures and forms and had begun to provide training to supervisors and employees across the district. During this review period all supervisors and office managers were provided with training on the policies and procedures for Workers' Compensation incidents. All of the forms have been implemented through an online process, including instructions for completing the forms.
5. The district has a board policy and administrative regulation that provide for transitional assignments to help employees return to work under temporary light duty. By the time of this year's fieldwork, internal procedures had been implemented and standardized forms are used including a Transitional Return-to-Work Agreement. The current plan is to transition the return-to-work program to a contracted service.
6. Risk Management has developed a spreadsheet of outstanding claims with critical dates for tracking how long employees are on leave because of work-related illness or injury and whether workers are about to exhaust their paid leave. Cross-departmental procedures were developed with Payroll and HR so that all necessary staff have access

to the tracking system and can update it as necessary—for example, Payroll posts the employee absences and/or work hours each payroll period. Each employee with a Workers’ Compensation claim has a calendar and a modified duty record if applicable. Employees are notified when their leave is about to be exhausted and are offered ADA accommodation meetings to engage them in the interactive process.

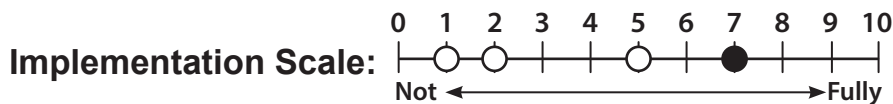
7. Employees who experience on-the-job illnesses or injuries can benefit from appropriate and timely treatment. The district has implemented a company nurse program that enables injured employees to contact a nurse directly, which allows the district to address issues earlier in the process and in a less costly manner. Training of office managers and principals on the company nurse program has been completed and is renewed each year.
8. The district uses a contracted service to investigate Workers’ Compensation claims, which has resulted in the discovery of some fraudulent cases that the district has pursued.
9. The Risk Management Department created a safety committee with representatives from different internal stakeholder groups, which meets monthly to discuss and address safety concerns districtwide.

### Recommendation for Recovery

1. The Risk Management Department should continue its process for providing cabinet with updates on the Workers’ Compensation program.
2. The district should continue to conduct investigations of Workers’ Compensation claims, actively engaging employees in return-to-work programs, conducting preventive training, providing resources to supervisors and employees, and conducting other best practices in risk management to reduce its costs in the long run.

### Standard Partially Implemented

July 2013 Rating: 1  
 July 2014 Rating: 2  
 July 2015 Rating: 1  
 July 2016 Rating: 2  
 July 2017 Rating: 5  
 July 2018 Rating: 7



## 10.2 Employer/Employee Relations

---

### Professional Standard

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

### Findings

1. In 2015-16 the district settled with both unions for three-year agreements. Reopeners were included for salaries, benefits, and two additional articles for each party. Principals and other certificated managers were offered an opportunity to provide input on contract language that they would like to see modified in the 2016-17 negotiations process. This included allowing for collaboration time and making changes in the transfer language.
2. Initial proposals for 2016-17 were provided from the district to both unions in June 2016. The ITA initial proposal was provided at the same time, and the CalPro initial proposal was provided in November 2016. At the time of FCMAT's fieldwork, the parties had been unable to come to an agreement. The district and ITA declared impasse and engaged in mediation but were still unable to come to an agreement. The most significant issue is the district's proposed hard cap on the health benefits contribution. Both parties are preparing for a factfinding hearing on May 15, 2018. In the meantime, the benefits cap has been implemented for managers.
3. Directors and managers of CalPro unit members reported that they were not asked to provide input on the collective bargaining agreement before the district's initial proposal at the June 15, 2016 board meeting.
4. The district has a process to document the cumulative progress of the collective bargaining process for each union, which includes the meeting dates, agendas, minutes, and tentative agreements on each individual issue. The district's leadership team, which includes the school principals, received periodic updates on the status of negotiations.
5. The district continues to have principals, managers, and a representative from the Business Services Department on the district negotiating teams.
6. Based on FCMAT's review of the district's website, the collective bargaining agreements, salary schedules, and other related information could be found on the HR Department website. The information was found to be current.

## Recommendations for Recovery

1. The district should ensure that input from all site administrators and classified department managers is obtained when preparing for labor negotiations each year. This should include feedback on the collective bargaining agreements and proposed changes to the provisions to improve student achievement, management flexibility, and operations.
2. The district should continue to include site administrators and/or department managers who supervise bargaining unit members on the collective bargaining teams as well as a representative from Business Services.

## Standard Partially Implemented

July 2013 Rating: 0

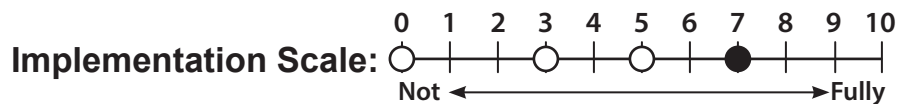
July 2014 Rating: 0

July 2015 Rating: 3

July 2016 Rating: 5

July 2017 Rating: 7

July 2018 Rating: 7



## 10.3 Employer/Employee Relations

---

### Professional Standard

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

### Findings

1. The district continues to have regular communication meetings with each union twice per month where either party can place specific issues on the agenda. These meetings remain in place even while the parties are at impasse in the collective bargaining process. The parties continue to report that many issues are resolved through these discussions.
2. The grievance process is documented in the collective bargaining agreements, which are accessible along with the forms to administrators and staff on the district's website.
3. FCMAT's review of principals' meeting agendas indicate these meetings have been a forum for regular updates and training on collective bargaining provisions such as managing employee leaves, handling grievances, reporting and handling Workers' Compensation incidents and fitness for duty, and conducting employee evaluations. The collective bargaining agreements and the forms for these purposes are available on the district's website. HR also provides an orientation to new managers twice a year, which includes these topics. Supervisors report that they are more equipped to handle issues at the school site, including addressing grievances at the lowest level, but that HR is supportive when needed. The employee handbooks that have been developed are also used in the training and are available on the district's website.

### Recommendations for Recovery

1. The district should continue its regularly scheduled communication meetings with each union to foster the ability to resolve issues at the lowest level.
2. The district should continue its training of new managers and refresher training for incumbent managers, with priority given to managing employee leaves, Workers' Compensation, evaluation, and grievances.

## Standard Fully Implemented

July 2013 Rating: 1

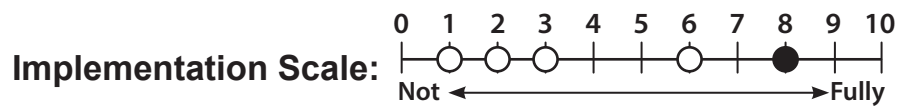
July 2014 Rating: 1

July 2015 Rating: 2

July 2016 Rating: 3

July 2017 Rating: 6

July 2018 Rating: 8



## 10.4 Employer/Employee Relations

---

### Professional Standard

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

### Findings

1. There were no collective bargaining settlements reached during this review period. Consequently, there were no AB 1200 disclosures prepared. However, district staff members on the bargaining team continue to report that the financial and operational impacts of each of the union's proposals and the district's proposals have been prepared before commitments are made at the table. The county office of education and CDE review this information. Updates on the status of negotiations, including the specific proposals still in play, have been provided to the board. A representative from Business Services continues to participate on both of the district's negotiating teams.
2. Before the last review, based on FCMAT's review of the collective bargaining agreements and interviews with staff, some provisions severely restricted management rights and flexibility, provided benefits and working conditions beyond those found in other districts, and constrained management's ability to improve student performance or operational effectiveness. Negotiations have not yet been concluded for 2016-17 to determine whether the district, its finances, and/or its students will benefit from additional language changes. As discussed in Standard 10.2, the district and ITA are at impasse for 2016-17 mainly due to the district's proposal to implement a hard cap on the contribution to employee health benefits. This proposal is a significant cornerstone of the district's fiscal recovery plan, as it is projected to result in an annual budget savings of \$4.05 million.
3. The health benefits committee has been established and meets regularly. It includes representatives of each union and from management. At the time of fieldwork the district was contracting with a benefits consultant to assist the committee in securing proposals for health benefit plans starting with the 2018-19 plan years as a way to address health benefit costs.

### Recommendations for Recovery

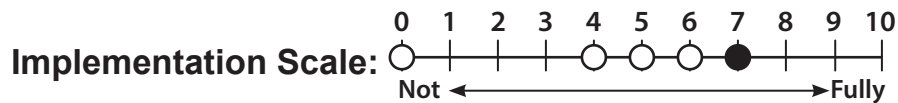
1. The district should ensure that Business Services continues to have a representative on both district negotiating teams and that HR and Business Services continue to provide management and the board/state administrator with information on the effects of bargaining proposals, e.g., fiscal, staffing, management flexibility, and student outcomes. The multiyear impact should continue to be determined and updated for every proposal before it is presented during bargaining.



2. Changes to the classified management and confidential salary schedules should continue to be submitted to the board/state administrator with the financial impact along with the Assembly Bill 1200 disclosure requirement for settlements with the collective bargaining units. Certificated administrators should be included in this procedure in the future.
3. Changes in the collective bargaining agreement should continue to be sought to ensure that programs and services can better support student achievement and to restore fiscal solvency.

### Standard Partially Implemented

July 2013 Rating: 0  
July 2014 Rating: 0  
July 2015 Rating: 4  
July 2016 Rating: 5  
July 2017 Rating: 6  
July 2018 Rating: 7





**Table of  
Personnel Management  
Ratings**



Personnel Management Standards		July 2013 Rating	July 2014 Rating	July 2015 Rating	July 2016 Rating	July 2017 Rating	July 2018 Rating
1.1	PROFESSIONAL STANDARD – ORGANIZATION AND PLANNING The local educational agency (LEA) has clearly defined and clarified roles for board and administration relative to recruitment, hiring, evaluation and discipline of employees.	0	0	4	4	4	4
1.2	PROFESSIONAL STANDARD – ORGANIZATION AND PLANNING The personnel function has developed a mission statement and objectives directly related to the LEA's goals and provides an annual report of activities and services offered during the year.	1	1	3	3	5	7
1.3	PROFESSIONAL STANDARD – ORGANIZATION AND PLANNING The personnel function has an organizational chart, functions chart and a menu of services that include the names, positions and job functions of all personnel staff.	3	2	3	3	4	4
1.4	PROFESSIONAL STANDARD – ORGANIZATION AND PLANNING The personnel function head is a member of the superintendent's cabinet and participates in decision-making early in the process.	4	0	4	6	9	10
1.5	PROFESSIONAL STANDARD – ORGANIZATION AND PLANNING The personnel function has a data management calendar that lists all the ongoing data activities and responsible parties to ensure meeting critical deadlines on California Longitudinal Pupil Achievement Data System (CALPADS)/ California Basic Educational Data System (CBEDS) reporting. The data is reviewed by the appropriate authority prior to certification.	2	3	4	6	6	6
3.8	LEGAL STANDARD – EMPLOYEE RECRUITMENT/SELECTION In merit system LEAs, recruitment and selection for classified service are in compliance with the rules of the personnel commission and all applicable requirements are followed. (E.C. 45240-45320)	1	1	2	4	4	4

Personnel Management Standards		July 2013 Rating	July 2014 Rating	July 2015 Rating	July 2016 Rating	July 2017 Rating	July 2018 Rating
3.9	PROFESSIONAL STANDARD – EMPLOYEE RECRUITMENT/SELECTION The personnel function has a recruitment plan based on an assessment of the LEA's needs for specific skills, knowledge, and abilities. The LEA has established an adequate recruitment budget. Job applications meet legal and LEA needs.	0	0	2	4	5	6
3.11	PROFESSIONAL STANDARD – EMPLOYEE RECRUITMENT/SELECTION Selection procedures are uniformly applied. The LEA systematically initiates and follows up and performs reference checks on all applicants being considered for employment.	2	2	4	6	8	9
3.12	PROFESSIONAL STANDARD – EMPLOYEE RECRUITMENT/SELECTION The LEA recruits, selects, and monitors principals with strong leadership skills, with a priority on placement of strong leaders at underperforming schools.	1	1	4	5	6	6
4.3	LEGAL STANDARD – INDUCTION AND PROFESSIONAL DEVELOPMENT The LEA has developed a systematic program for identifying areas of need for in-service training for all employees. The LEA has established a process by which all required notices and in-service training sessions have been performed and documented such as those for child abuse reporting, blood-borne pathogens, drug and alcohol-free workplace, sexual harassment, diversity training, and nondiscrimination. (cf. 4112.9/4212.9/4312.9), GC 11135 EC 56240, EC 44253.7)	1	1	1	4	5	6
4.4	LEGAL STANDARD – INDUCTION AND PROFESSIONAL DEVELOPMENT The LEA's nondiscrimination policy and administrative regulations and the availability of complaint procedures shall be regularly publicized within the LEA and in the community, including posting in all schools and offices including staff lounges and student government meeting rooms. (cf. 4030, cf. 4031, G.C. 11135)	1	1	2	4	5	4

Personnel Management Standards		July 2013 Rating	July 2014 Rating	July 2015 Rating	July 2016 Rating	July 2017 Rating	July 2018 Rating
4.5	<p>PROFESSIONAL STANDARD – INDUCTION AND PROFESSIONAL DEVELOPMENT</p> <p>Initial orientation is provided for all new staff, and orientation materials are provided for new employees in all classifications: substitutes, certificated and classified employees.</p>	0	2	2	4	7	8
4.6	<p>PROFESSIONAL STANDARD – INDUCTION AND PROFESSIONAL DEVELOPMENT</p> <p>The personnel function has developed an employment checklist to be used for all new employees that includes LEA forms, including acceptable use of technology and state and I-9 federal mandated information. The checklist is signed by the employee and kept on file. Employment Development Department reporting is compiled within 20 days of employment.</p>	2	2	3	4	7	9
5.1	<p>LEGAL STANDARD – OPERATIONAL PROCEDURES</p> <p>Regulations or agreements covering various types of leaves are fairly administered. (EC 45199, EC 45193, EC 45207, EC 45192, EC 45191) Tracking of employee absences and usage of time off in all categories should be timely and should be reported to payroll for any necessary salary adjustments.</p>	3	3	4	5	7	7
5.4	<p>LEGAL STANDARD – OPERATIONAL PROCEDURES</p> <p>Personnel files contents are complete and available for inspection. (EC 44031, LC 1198.5)</p>	1	1	1	3	5	6
5.5	<p>PROFESSIONAL STANDARD – OPERATIONAL PROCEDURES</p> <p>Personnel nonmanagement staff members have individual desk manuals for all of the personnel functions for which they are held responsible, and the HR Department has a process for cross-training.</p>	2	3	4	5	6	6

Personnel Management Standards		July 2013 Rating	July 2014 Rating	July 2015 Rating	July 2016 Rating	July 2017 Rating	July 2018 Rating
5.7	<p>PROFESSIONAL STANDARD – OPERATIONAL PROCEDURES</p> <p>The personnel function has procedures in place that allow for both personnel and payroll staff to meet regularly to solve problems that develop in the processing of new employees, classification changes, employee promotions, and other issues that may develop.</p>	3	0	3	4	6	7
5.8	<p>PROFESSIONAL STANDARD – OPERATIONAL PROCEDURES</p> <p>Personnel staff members attend training sessions/workshops to keep abreast of best practices and requirements facing personnel administrators.</p>	1	1	2	3	5	7
5.10	<p>PROFESSIONAL STANDARD – OPERATIONAL PROCEDURES</p> <p>Established staffing formulas dictate the assignment of personnel to the various sites and programs.</p>	3	2	3	3	4	6
5.11	<p>PROFESSIONAL STANDARD – OPERATIONAL PROCEDURES</p> <p>The LEA has implemented position control processes that incorporate the hiring and placement of all governing board-authorized positions. A reliable position control is a planning tool that has defined standards and formulas for tracking, adding, creating, and deleting positions within the organization to align staffing with budget and payroll systems.</p>	2	1	3	4	3	5
7.1	<p>PROFESSIONAL STANDARD – USE OF TECHNOLOGY</p> <p>An online position control system is utilized and is integrated with payroll/financial systems.</p>	2	2	4	4	4	5
7.2	<p>PROFESSIONAL STANDARD – USE OF TECHNOLOGY</p> <p>The LEA provides professional development in the appropriate use of technological resources that will assist staff in the performance of their job responsibilities when need exists and when budgets allow such training. (cf. 4131, 4231, 4331)</p>	4	4	4	4	6	8



Personnel Management Standards		July 2013 Rating	July 2014 Rating	July 2015 Rating	July 2016 Rating	July 2017 Rating	July 2018 Rating
8.1	<p><b>LEGAL STANDARD – EVALUATION/DUE PROCESS ASSISTANCE</b>            Clear policies and practices exist for the regular written evaluation and assessment of classified (EC 45113) and certificated employees and managers (EC 44663). Evaluations are done in accordance with negotiated contracts and based on job-specific standards of performance. A clear process exists for providing assistance to certificated and classified employees performing at less-than-satisfactory levels.</p>	0	2	3	4	4	5
8.3	<p><b>PROFESSIONAL STANDARD – EVALUATION/DUE PROCESS ASSISTANCE</b>            Management has the ability to evaluate job requirements and match the requirements to the employee’s skills. All classified employees are evaluated on performance at least annually by a management-level employee knowledgeable about their work product. Certificated employees are evaluated as agreed upon in the collective bargaining agreement and California Education Code. The evaluation criteria are clearly communicated and, to the extent possible, measurable. The evaluation includes follow-up on prior performance issues and establishes goals to improve future performance.</p>	0	0	0	1	3	3
9.5	<p><b>PROFESSIONAL STANDARD – EMPLOYEE SERVICES</b>            The LEA’s Workers’ Compensation unit is actively involved in providing injured workers with an opportunity to participate in a modified duty/return-to-work program. Updates are regularly provided to the cabinet.</p>	1	2	1	2	5	7
10.2	<p><b>PROFESSIONAL STANDARD – EMPLOYER/EMPLOYEE RELATIONS</b>            The personnel function provides a clearly defined process for bargaining with its employee groups that involves site-level administrators.</p>	0	0	3	5	7	7

Personnel Management Standards		July 2013 Rating	July 2014 Rating	July 2015 Rating	July 2016 Rating	July 2017 Rating	July 2018 Rating
10.3	<p>PROFESSIONAL STANDARD – EMPLOYER/EMPLOYEE RELATIONS</p> <p>The personnel function provides all managers and supervisors (certificated and classified) training in contract management with emphasis on the grievance process and administration. The personnel function provides clearly defined forms and procedures in the handling of grievances for its managers and supervisors.</p>	1	1	2	3	6	8
10.4	<p>PROFESSIONAL STANDARD – EMPLOYER/EMPLOYEE RELATIONS</p> <p>The personnel function has a process that provides management and the board with information on the impact of bargaining proposals, e.g., fiscal, staffing, management flexibility, student outcomes.</p>	0	0	4	5	6	7
<b>Collective Average Rating</b>		<b>1.46</b>	<b>1.36</b>	<b>2.82</b>	<b>4.00</b>	<b>5.43</b>	<b>6.32</b>

# **Pupil Achievement**



## 1.1 Planning Process

---

### Legal Standard

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

### Findings

1. The district has trained all principals in the proper use of categorical funds, and Title I specifically. The district continues to provide a monthly categorical funds compliance checklist for school sites. It is not clear; however, how compliance is maintained by principals and monitored by the district.
2. The district Business Services Department reports that they continue to provide each school with general and categorical budget allocations. Monthly budget updates are available through an online system that principals have been trained to use. However, the principals interviewed by FCMAT indicated that they receive printed budget reports occasionally or as requested. Interviews with the personnel in the Business Services Department contradict the principals and reflect that they are sent monthly. The principals are inconsistent in their use of the online system to monitor their respective budgets.
3. The district provided school site council parent/member training in categorical and compensatory programs in September and October 2017.
4. The CDE regularly monitors the district for the appropriate use of federal funds through submitted reports and periodic on-site/online reviews. The district did not have any noncompliance findings related to categorical funds during the most recent Federal Program Monitoring (FPM) review held in 2016-17.

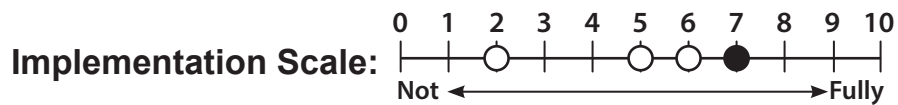
### Recommendations for Recovery

1. The district should continue to annually train all principals in the proper use of categorical funds. This training should help principals understand the parameters for proper expenditures. The district should continue to support principals by providing alternatives for site funding needs and uses.
2. The district should continue to review site requests for expenditures and carefully monitor them to ensure that categorical and compensatory program funds supplement and do not supplant services and materials to be provided by the local education agency (LEA).
3. The director of categorical programs should ensure that sites expend funds appropriately within the timelines written in their Single Plans for Student Achievement (SPSAs) and the district's Local Control and Accountability Plan (LCAP).

4. The district should continue to assist new principals with the use of summary budget reports and the online budget monitoring tool.
5. The district's business office should continue to ensure that categorical and compensatory program budgets are developed within its annual budget calendar.

### Standard Partially Implemented

July 2013 Rating: 2  
July 2014 Rating: 2  
July 2015 Rating: 5  
July 2016 Rating: 6  
July 2017 Rating: 6  
July 2018 Rating: 7



## 1.2 Planning Processes

---

### Legal Standard

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

### Findings

1. The board policies applicable to this standard were updated and approved at the August 2014 board meeting.
2. The schools are inconsistent in their timelines for electing new officers to the school site council (SSC). The district has provided the sites with guidance to elect officers in September each year, yet schools continue to have elections that range from September to December for the review period. Based on documents provided, FCMAT could not confirm that officers were elected at five school sites.
3. The SSCs approved most SPSAs between October and December 2017. However, many school site's SSC minutes did not reflect approval of its SPSA.
4. Most schools used a district SSC membership form to show the composition of their SSC membership. However, some forms showed membership that differed from that shown in the SPSAs. Most SSCs had the correct composition of members as required by Education Code 52852, although four SPSAs and two district SSC membership forms did not reflect the proper composition. Students were represented on all high school councils as required except one. Students were present on all councils that represented middle school students.
5. The district provided FCMAT with a form called SSC Election/Selection Verification 2017-2018 School Year. This form is for sites to identify when and how the notification of SSC vacancies was completed in writing, how the election was conducted and if there was a ballot, the name of the person counting the ballots. It also has a line for the principal to include their name, signature and the name of their school site.
6. Many SSC minutes were published using a similar format with varying degrees of detail. Some sites still provide little detail in minutes, making it more difficult to understand the discussions and actions of the council or the results of a council's vote on an action item.
7. Although the district has provided direction and training, the ability of the various SSCs to perform their duties and responsibilities continues to be inconsistent between schools.
8. Schools continue to be inconsistent regarding parental attendance and the active participation of SSC members at meetings. Some principals reported having difficulty gaining parental participation for SSC while others did not. The minutes provided for this review period indicate some schools have parents actively involved in council leadership.

9. Although the SSC timeline document is provided to site leadership, the minutes provided for this review period reflect inconsistency across the district in the number of times each council meets, the level of review and input on the school plan and data and budgetary information shared. The SSC timeline document continues to reflect outdated terms such as AYP and API, which were part of the former statewide accountability system.
10. Some schools used a district provided form called SSC Legal Mandates and Recommendations for “NEW” Agenda Items. This form was inconsistently used. When it was used by sites, there was no consistency to the way it was used. Some sites included dates of completion for each item while others left it blank.
11. The district offered SSC parent/member training sessions at the beginning of the 2017-18 school year. It also offered additional training to principals specific to evaluating the SPSA and how to use data for this purpose.

### **Recommendations for Recovery**

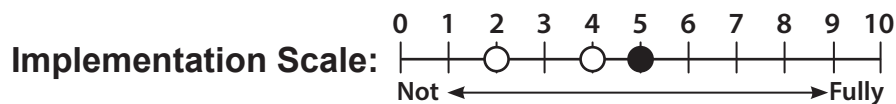
1. The district should hold site principals accountable to the SSC timeline that has been provided for establishing the council, approval of the SPSA and the number of meetings held per year.
2. District leadership should continue to review and monitor SSC agendas and minutes to validate that the council is composed of the requisite members, meets regularly, evaluates the effectiveness of programs and expenses under its purview, follows proper guidelines for meetings and is actively engaged in decision-making. Formal reviews should be periodically conducted throughout the year, and the district should provide additional assistance to schools that struggle to meet those requirements and those with new site leadership.
3. The district should require a standardized format for reporting SSC minutes to include all relevant information (composition of membership with role of each member clearly delineated, record of attendance, a summary of actions and discussions, and a recording of votes on each action item). In the initial SSC training each year, the district should stress the importance of the minutes being detailed enough for those not in attendance to clearly understand what took place. These should also be formally reviewed by the district periodically throughout the year, and the district should provide specific assistance to schools that struggle to meet the requirements established.
4. Annual training should continue to be provided to ensure that SSC members and principals fully understand their roles and are equipped to do their jobs effectively as members.
5. The district should continue to provide principals with district support on issues regarding the lack of parental involvement and lagging engagement. This support allows the councils to focus on developing and implementing their school plans for student achievement and the district’s LCAP.



6. The district should combine the elements of the SSC Membership Form and the SSC Election/Selection Verification Form and mandate the consistent use of the new form. The new form should outline the composition requirements for elementary versus secondary SSCs, identify each member and his or her title as well as the group he or she is representing, signify the date the council was officially formed by electing members and officers, report the term to be served, and have a signature line for principals to certify that all the information is correct. This new form should be due to the central office leadership no later than October of each year.
  
7. The district should update the SSC timeline document that is provided to school sites to reflect the current information for review, such as the new statewide accountability system and California School Dashboard measures.
  
8. The district should establish protocols for the use of the SSC Legal Mandates and Recommendations for “NEW” Agenda Items to ensure that it is used consistently by all sites.

### Standard Partially Implemented

July 2013 Rating: 2  
 July 2014 Rating: 2  
 July 2015 Rating: 4  
 July 2016 Rating: 4  
 July 2017 Rating: 5  
 July 2018 Rating: 5



## 1.4 Planning Processes

---

### Professional Standard

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

### Findings

1. District administration has a mission and vision statement as well as an “Inglewood Promise” that it displays and promotes on its website as well as during administrative meetings. The mission statement and the “Inglewood Promise” reflect a commitment to student achievement. The district is revisiting its vision statement to ensure that it better communicates high expectations.
2. Leadership transitions at the district office and some sites continued during the 2017-18 school year, and the district is reviewing site leadership positions for 2018-19. Site leadership capacity continues to hinder some schools' ability to implement district initiatives and systematic reform.
3. The district developed and communicated a set of instructional nonnegotiables to principals. The district noted; however, that each principal is responsible for determining how to best communicate those nonnegotiables to their respective staff members.
4. The district continued its implementation of a vast number of initiatives such as professional development for Common Core Math and English/Language Arts (ELA) Standards and their respective curriculum adoptions, the AVID program, i-Ready intervention, California Assessment of Student Performance and Progress (CAASPP) Interim Assessment Block (IAB) assessments, and the Positive Behavioral Interventions and Supports Program (PBIS). Although the district provided more districtwide trainings during 2017-18, it has continued to allow each school site to select its own instructional focus area(s).
5. As of December 2017, the district requires all principals to monitor classroom instruction using the DigiCoach electronic classroom walk-through tool that has been customized for the district. Although the district requires the principals to submit monthly DigiCoach reports, it is not clear what process is used for monitoring the reports or if the reports include the actual number of classrooms visited. Also, the DigiCoach reports provided by the district and reviewed by FCMAT were inconsistent with the classroom observations made by the team in regard to the level of implementation of the instructional strategies they were intended to monitor.
6. While the district leadership communicates a commitment to high expectations through its mission statement, the “Inglewood Promise” and nonnegotiables, it struggles with an inherent capacity for systemic reform. Student achievement data (SBAC and i-Ready), as well as classroom observations, are not indicative of a culture of high expectations

for students. The district contracted with InnovateEd in 2017-18 to begin to build a coherent system of continuous improvement but these efforts are in the early stages of implementation.

7. The district continues to use its principals' meetings to focus on implementing systemic reform, innovative leadership, and high expectations to improve student achievement. A schedule with agendas for the principals' meetings for the year included an instructional focus for each meeting. Also, the chief academic officer notified the principals that their administrative evaluations would be based upon the California Professional Standards for Education Leaders (CPSEL) which include instructional leadership.
8. As in past reviews, the district did not require the principals to attend any of the professional development provided to teachers in regard to the use of instructional materials, which it stated it would do in its Pupil Achievement Plan. Coaches provided relevant information to principals during principal meetings. After attending district meetings, the principals are continued to be expected to train and coach their site staff on a number of topics presented at their meetings such as the effective use of data and PLCs. Therefore, the degree of effectiveness for teacher training in key areas depends upon the capacity of the principal and the time he/she allots to a particular topic.
9. The district continued to provide a Pivot Learning Partner coach to five principals in 2017-18 from unused funds from the 2016-17 Pivot contract. In addition, part of the contract with InnovateEd included support for principal cohorts to collaborate and focus on systems of continuous improvement. The principals interviewed shared that they felt this collaboration was a positive experience. In addition to the InnovateEd principals' collaboration, the executive directors for elementary and secondary education have monthly meetings scheduled with their respective principals. The directors conduct classroom walkthroughs with the principals, discuss site-specific issues, and make recommendations for next steps. Directors submit site visitation reports to the chief academic officer. Monthly reports submitted to FCMAT for review indicated walkthroughs are not always occurring monthly at the secondary level as planned.
10. The schools' SPSAs, as well as the district's LCAP and LEA Plan, discuss planning and implementing systemic reform, innovative leadership, and high expectations to improve student achievement with stated measurable achievement goals for all students. Although some progress has been made in these areas, the evidence indicates that these efforts continue to be implemented inconsistently from school to school and classroom to classroom resulting in low student achievement as reflected by state and local assessment data.

## **Recommendations for Recovery**

1. Continue to provide principals with professional development and differentiated guidance to ensure that they are the instructional leaders at their respective sites. The executive directors for elementary and secondary education should regularly evaluate each principal's effectiveness in conducting weekly classroom walk-throughs as well as their capacity to provide specific, constructive feedback to teachers on areas of strength and growth for their instructional practices.

2. Annually determine the effectiveness of the supports provided to principals to ensure that measurable outcomes are met. This should include evaluating the effectiveness of any external contractors used by the district as well as internal monitoring processes.
3. Ensure that principals are regularly and rigorously evaluated according to the schedule and CPSEL standard criteria established by the district, which includes student achievement. The central office leadership assigned to evaluate principals should include in their monthly meetings with their assigned principals a review, at least quarterly, of site-specific student achievement data as one focus area.
4. Continue to make a concerted effort to retain effective site leaders and teachers. Because of declining enrollment, the district is forced to provide layoff notices to many of its newly hired teachers, losing effective teachers to other districts as well as the investment made in training them. The district should also develop a rigorous hiring process for new administrators to ensure that it hires only experienced, proven instructional leaders as principals.
5. Continue to communicate to principals and teachers the district's expectations for improved student achievement including measurable achievement goals and metrics that reflect state-, district-, and classroom-level assessment data.
6. Continue the type of professional development efforts made in principals' meetings and through the InnovateEd cohort coaching with site administrators to support improvements in instruction, implement systematic reform, innovative leadership and high expectations for all students. However, to effect systematic change at the classroom level, the district should evaluate options in addition to site staff meetings for delivering professional learning for teachers. Examples of options include: grade-level release time with a content or instructional expert (district, county office, or consultant), release time to observe highly skilled teachers with a debrief coach and paid staff time for grade levels to collaborate during off-duty time.
7. Strategically and systematically implement the research-based actions and strategies included in its LCAP and Pupil Achievement Plan districtwide. This would necessitate prioritizing various initiatives with the expectation that all principals and staff will be accountable for meeting the timelines for implementation with district support. A district leadership team should stringently monitor the plan's implementation and provide differentiated support to principals and schools, based on the respective criteria identified in the plan such as classroom observation data from principal walk-throughs. This support should include a continuum of options such as the deployment of the district's academic coaches to specific teachers, allowing release time for staff to visit classrooms/sites that are effectively using the strategies, as well as site-level professional development by experts with release time for teachers who would be required to attend.

## Standard Partially Implemented

---

July 2013 Rating: 2

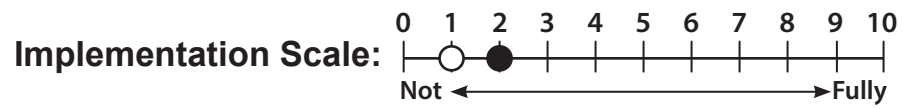
July 2014 Rating: 1

July 2015 Rating: 2

July 2016 Rating: 2

July 2017 Rating: 2

July 2018 Rating: 2



## 1.5 Planning Processes

---

### Professional Standard

The LEA has fiscal policies and a fiscal resource allocation plan that are aligned with measurable student achievement outcomes and instructional goals including, but not limited to, the Essential Program Components. (Revised DAIT)

### Findings

1. Board Policy 3000, Business and Non-Instructional Operations Concepts and Roles, adopted on August 4, 2014, speaks expressly to this standard. Even though the district subscribes to Gamut, the California School Boards Association's (CSBA's) online resource for board policies, and updated its policies and administrative regulations en masse in August 2014, it no longer has Board Policy 3100, Business and Non-Instructional Operations Budget. The district's previous BP 3100 also spoke expressly to this standard.
2. The district does not have a separate fiscal resource allocation plan that is specifically aligned with measurable student achievement outcomes and instructional goals, including, but not limited to, the Essential Program Components.
3. The LCAP and LEA plan have been updated. The LCAP has three overarching goals with eight subgoals and outcomes for each. The district continues to provide fiscal support for implementing the goals through professional development and coaching for teachers and administrators. Three principal representatives were part of the LCAP planning committee this year.
4. District staff continues to provide training to principals on how to align SPSAs with the LCAP and LEA plan, although staff interviews indicate there is still a disparity in the site-level awareness of the LCAP goals and aligning the SPSA to those goals to improve student achievement. Data analysis continues to be a focus to determine the effectiveness of actions and services. There continues to be a varying level of understanding and ability to effectively implement the district's goals and effect student outcomes by site-level leadership. The district provides ongoing professional development for principals to build their leadership capacity.
5. Although the district previously provided professional development to principals on how to view their site budgets through the PeopleSoft software, interviews with staff indicate this software is still used inconsistently for individualized site budgeting. Some site-level leadership still rely on the central office to receive individualized site budget balances. The district had a goal of providing these to sites monthly and business service department personnel reported that this is the practice, but interviews with principals indicate they are provided only twice a year or upon request. Interviews also indicate the district continues to provide preliminary site budget information to principals each spring, and the proposed site budgets from principals are due back to Business Services before the end of the school year.
6. The district continues to schedule budget meetings between the school site principals and a budget representative in the Business Services Department. These meetings have not happened as frequently as planned although principals report that they do occur

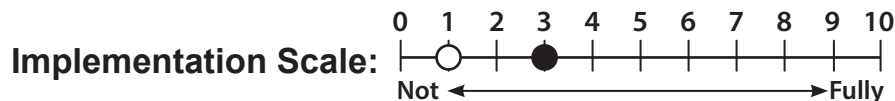
occasionally. Most sites have met twice with their Business Services representative and the director of categorical programs to discuss their individual site budgets.

## Recommendations for Recovery

1. The district should update its board policies and administrative regulations to include a policy specifically on the budget such as what is suggested in the Gamut CSBA templates labeled BP/AR 3100.
2. For 2018-19, the district should continue to update the LCAP and LEA plan to align fiscal resources with measurable student achievement outcomes and instructional goals. Continue to communicate these goals and measurable outcomes to site-level leadership and hold them accountable to align site plans and resources to support these goals.
3. Continue to have principal representatives participate in the LCAP planning committee. They should report regularly to the entire group of principals at their monthly meetings and elicit their input as part of the planning process. This guarantees that all sites have a voice in the process, even if they are not part of the planning committee.
4. Ensure school site budget development and management that facilitates program implementation to support the goals in the LCAP and LEA plan. This will maximize benefits for students. Hold the director of categorical programs Business Services budget representatives and site principals responsible for meeting regularly throughout the year as a system for reviewing the site budgets and helping to make decisions that support the goals in the LCAP and LEA plan.
5. Continue to monitor SSC minutes periodically throughout the year for site-level budget decisions and evaluation of program effectiveness, ensuring that adjustments are made as needed.

## Standard Partially Implemented

July 2013 Rating: 1  
July 2014 Rating: 1  
July 2015 Rating: 1  
July 2016 Rating: 3  
July 2017 Rating: 3  
July 2018 Rating: 3



## 1.6 Planning Processes

---

### Professional Standard

The LEA has policies to fully implement the State Board of Education-adopted Essential Program Components for Instructional Success. These include implementation of instructional materials, intervention programs, aligned assessments, appropriate use of pacing and instructional time, and alignment of categorical programs and instructional support.

### Findings

1. The district has multiple board policies that speak expressly to this standard such as BP 6161.1 and 6161.11.
2. District leadership developed and communicated to site administrators a set of nonnegotiables. These nonnegotiables focus on teaching and learning and include: 1) purposeful lessons, 2) student engagement, and 3) data-based decisions for monitoring student progress. The district also developed processes to monitor the implementation of the nonnegotiables through principal walk-through data in DigiCoach as well as regular site visitations by district staff. However, based on local assessment data, the new policies and procedures are not yet resulting in improvement in student achievement. For example, the district's i-Ready post-assessment (window 2) data from January/February 2018 indicates that an average of 80% of the district's students were below standard levels after instruction and the use of i-Ready interventions.
3. Professional collaboration is also included in the district's nonnegotiables and as an action step in the district's 2017-18 LCAP to implement Professional Learning Communities (PLCs). The LCAP, however, did not include funding to support this action and notes that the action will not require "additional costs."
4. The district provides standards-aligned, board-adopted curriculum in reading/language arts, mathematics, science and social science to its teachers. Most classrooms visited by FCMAT were observed to use the board-adopted curriculum. However, students in some classrooms at various schools throughout the district were observed working on supplementary worksheets from a variety of sources. Principals reported that the district did not have pacing guides and that each principal was responsible for ensuring appropriate pacing of instruction. FCMAT did not find evidence of teacher use of pacing guides in math or reading/language arts. Most classrooms visited had posted daily allocated instructional time that did not include specific time for interventions.
5. The district does not provide systematic intervention during the instructional day as recommended by the California State Frameworks in math and reading/language arts and as stated in its LCAP. The implementation of appropriate interventions aligned to the California Frameworks for ELA and mathematics has not advanced in 2017-18. The district continues to implement the i-Ready program as its primary system for intervention for grades K-8. It also provides Imagine Learning and mandates its use for intervention at four schools in the district. High school students in need of credit recovery



have the Apex program available. Many K-8 schools fund an intervention teacher through their Title I allocations. The intervention teachers provide push-in and pull-out services to individual students as well as for small groups. Most schools allocate Title I funding for after-school tutoring, but each site designs its own schedule, format and offerings.

6. All SPSAs include academic and behavior goals that align with the goals in the district's LCAP. Some SPSAs reviewed continue to lack detail in the specific purpose for the Title I funds allocated for items such as: instructional materials, professional development, and technology. The district provided SSC training at the beginning of the school year for all SSCs. The district provided evidence that SSCs evaluate the effectiveness of their SPSAs. However, without specific detail in a SPSA on how funds are used, an authentic evaluation of effectiveness is unobtainable.
7. The district developed and implemented a professional development plan and calendar in 2017-18 that included numerous topics such as: the components and use of the ELA and math adopted materials, IAB administration, Aeries PD, Matrixes of Bias Training, Trauma Informed Learning, coherent Multi-Tiered System of Supports (MTSS), Cognitive Guided Instruction (CGI), and ELA differentiated instruction. A number of the above trainings occurred over multiple days and were led by the district's academic coaches as well as other experts such as the county office staff. All the training provided to date has been through workshops with little grade-level, site-based follow-up support other than through the work of the principals during staff meetings. Some grade levels attended training in September and October of 2017 without follow-up coaching support. This strategy continues to reflect a lack of systematic professional development for teachers. In addition, although the Pupil Achievement Plan includes actions for professional development to support the collaborative use of assessment data by teacher teams, it did not address the basic concepts of how teacher teams work together collaboratively. This lack of collaborative culture is evident throughout many district schools and makes it difficult for teachers to effectively collaborate around assessment data and use it to plan instruction and interventions for students.
8. The district discontinued the use of its benchmark assessments administered through the Illuminate Program and replaced them with selected Smarter Balanced IAB assessments that it administers twice a year in reading/language arts and mathematics. There is no evidence the data was used systematically at the site or district level. The district predominately relies on the i-Ready software program data to monitor student progress throughout the year. The i-Ready assessments are reported to be aligned to the Smarter Balanced Assessment Consortium (SBAC) and to the standards-based curriculum adopted by the district for ELA and mathematics. However, disparities continue between the level of rigor found in the standards-aligned curriculum and assessments as compared with classroom instruction throughout the district.
9. The district is in the early stages of developing a coherent MTSS to all students in need across the district. An MTSS map for academic and behavior interventions was developed and disseminated to district staff. Although the district is beginning to focus on effective first instruction, SBAC and i-Ready results indicate high percentages of students throughout the district continue to perform well below standard. As the district develops its

MTSS, it should consider that according to the California ELA Framework, no more than 15% of students should need to receive a Tier II support, which is defined as supplemental instruction before, during or after school.

10. Staff use of instructional time continues to vary from school to school, and is often inconsistent within the same school. Although effective first instruction, which would include Tier I interventions, is beginning to be a focus, a lack of urgency continues to exist throughout the district. Many teachers and principals have received professional development on the components of effective first instruction, but it is not systematically taking place in classrooms.

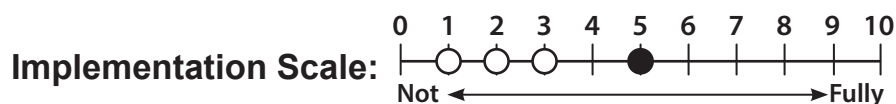
## **Recommendations for Recovery**

1. Continue to make the components of effective first instruction a priority for implementation throughout the district, ensuring that teachers and principals receive a continuum of professional development and supports that lead to full implementation (90%-100% of teachers using the components at least 90% of the time). The district should identify instructional priorities from its list of nonnegotiables and incrementally focus on one or two at a time districtwide. In addition, the district should provide a continuum of supports to grade level/content area teacher teams to conduct lesson studies to assess the rigor of planned/delivered lessons and student assignments in relation to state standards and adjust them accordingly. The supports should include the use of instructional or curriculum specialists.
2. The district should define, formalize and document its MTSS for all schools and teachers. It should begin this process with a thorough review of the California State Framework's research-based protocols, procedures and practices and assess its current status of implementation of MTSS based on the state's Framework in comparison with its student achievement data.
3. The district should ensure that all teachers have sufficient training in the district's adopted ELA and mathematics curriculum materials so that they can effectively use all components of the material. Ensure that teachers use curriculum-embedded formative assessments during the instructional process to appropriately reteach, as needed, based on student understanding.
4. Principals should be provided with pacing guides and ensure that each principal is responsible for ensuring appropriate pacing of instruction.
5. Continue to provide teachers and principals with ongoing training and support in how to use data from assessments to monitor, adjust, and individualize instruction consistent with the Common Core State Standards. The district should also provide systematic training to teacher teams in the basic knowledge and skills related to effective collaborative practices to help build a collaborative culture. The district should explore options for funding PLC training. District and site administrators should support and monitor collaboration time to ensure that teams use these practices as they work to improve their instruction to meet student needs.

6. The district should provide systematic intervention during the instructional day as recommended by the California State Frameworks in math and reading/language arts and as stated in its LCAP.
7. Continue to monitor that principals conduct classroom walk-throughs and provide constructive feedback and support to teachers to focus on continual improvement.
8. Require schools to delineate actions, aligned to goals in their respective SPSAs that include specified dollar amounts and funding sources. All SSCs should also be required to authentically evaluate the effectiveness of the individual actions in their SPSAs. For example, if a SPSA includes an action for intervention with funding for staff salaries, the SSC should review data related to the effectiveness of the intervention provided during the year.
9. Revise the current Pupil Achievement Plan to prioritize and then strategically and incrementally provide professional development in a more systematic manner. This would include providing specific timeframes for actions as well as a continuum of scaffolded support such as district-level workshops, site trainings, grade-level coaching and collaborative planning, and then individual support provided by a coach, specialist or principal.

### Standard Partially Implemented

July 2013 Rating: 2  
 July 2014 Rating: 1  
 July 2015 Rating: 2  
 July 2016 Rating: 3  
 July 2017 Rating: 3  
 July 2018 Rating: 5



## 1.8 Planning Processes

---

### Professional Standard

The LEA provides and supports the use of information systems and technology to manage student data, and provides professional development to site staff on effectively analyzing and applying data to improve student learning and achievement. (DAIT)

### Findings

1. The executive director of information technology (IT) continues to work to improve the district technology infrastructure and information systems to provide accurate and timely student data to the LEA. She collaborates with the assessment and instructional technology teacher on special assignment (TOSA) on the management and communication of student data.
2. The executive director of IT completed a technology plan for the LEA that has been embedded into the LCAP document. Professional development was provided to principals and other appropriate site staff on data entry processes and procedures to increase the accuracy of data generated by the student information system. Monthly data management meetings are held to provide continuous support and monitoring of the data entry processes.
3. The district uses technology based i-Ready assessments, IABs from the CAASPP system, and optional assessments from the district-adopted instructional materials, which are available in the Illuminate system. Professional development was provided to principals and teachers on how to access the systems for those assessments. Principals and teachers are familiar with the i-Ready assessments and received training in previous school years on available reports from that system, although there is minimal evidence that they use the full range of data reports available for analysis and instructional action planning.
4. An overview of how to access results from the IABs and the instructional materials assessments was included as a component in the professional development sessions provided to all teachers in the district during the 2017-18 school year. The district LCAP and Pupil Achievement Plan include goals and action steps related to professional development on the use of student achievement data to improve the instructional and curricular programs and accelerate student learning.
5. The district LCAP includes a specific action step to develop and use a common data analysis form across the district and provides some detail on the necessary components of that form. A common data analysis template was developed for use with Illuminate benchmark data during the 2016-17 school year. The Illuminate benchmarks have been discontinued during this academic year so that form is no longer in use. The district does not provide a data analysis template for use at all school sites.
6. There is wide variation across the schools in the district on how teachers are required to document their analysis of district required assessments. As part of the InnovateEd

partnership, all principals and school site leadership teams have been engaged in professional development on a cycle of inquiry model, which is sometimes used by principals and teachers to analyze assessment data. Multiple data analysis forms were submitted by site principals for FCMAT review. Some forms submitted have an action plan/follow-up component, but there is limited evidence that explicit instructional action planning based on data from assessments occurs regularly.

7. Professional development was provided to principals and counselors on the use of the online student study team (SST) system. Ongoing support for use of the system is available from the director of student support services. Principals are responsible for providing training and implementing the process at their school sites. Site based training, effective use of the online system, and quality implementation of the SST process continues to vary between school sites.

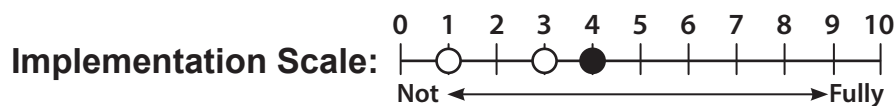
## **Recommendations for Recovery**

1. Continue to strengthen the accuracy and management of student information through collaboration between the district executive director of IT and the assessment and instructional technology TOSA, as well as other appropriate district-level administrators/support staff.
2. Intensify district efforts to address the goals and action steps in the district plans related to the use of data to increase student achievement, including those requiring professional development.
3. Continue to frequently and explicitly communicate district expectations to principals and teachers concerning the analysis of student achievement data and the use of this information in guiding instructional planning and the delivery of high quality, effective instruction.
4. Develop and disseminate a common data analysis district template for use at all school sites by grade level/department PLCs. Review the different forms in use at all sites and select one as the district form or develop a district form using the best elements from the multiple forms reviewed. Ensure that the district template includes a section for identifying specific instructional action steps to address needs/gaps identified through the data analysis process.
5. As part of the full implementation of the goals in the district-level plans, develop a formal system to hold principals and teachers accountable for using the assessment data provided by the district to identify individual student learning needs and for developing and implementing specific instructional action plans to address diverse student needs. The district data analysis form described in recommendation #4 above can be a tool for use in this system. Implementation of instructional action plans should be monitored by site principals, with support from the executive directors of elementary and secondary education.

6. Continue to provide principals with ongoing professional learning opportunities that strengthen their ability to use short cycle formative assessment data, as well as district and state summative assessment data, to inform instructional and curricular decisions at the school sites. Emphasize the effective, appropriate use of i-Ready, IAB, and instructional materials assessment data in the professional learning activities. Include specific strategies/techniques for coaching teachers in the analysis of student achievement data that result in the development and implementation of explicit instructional action plans for the planning and delivery of high quality, effective instruction.
  
7. Provide ongoing professional development for teachers to increase their capacity to analyze the variety of reports available from the i-Ready, IAB, and Illuminate systems (teacher created and/or instructional materials assessments) and to use individual student-level data to develop and implement explicit instructional action plans to address identified student learning needs.
  
8. Closely monitor the implementation of the online SST system and SST process implementation at all school sites as a component of a districtwide MTSS. Provide ongoing professional development and support to site personnel that result in the consistent, effective use of the SST online system and district process.

### Standard Partially Implemented

July 2013 Rating: 3  
 July 2014 Rating: 1  
 July 2015 Rating: 3  
 July 2016 Rating: 3  
 July 2017 Rating: 4  
 July 2018 Rating: 4



## 1.9 Planning Processes

---

### Professional Standard

The LEA holds teachers, site administrators, and LEA personnel accountable for student achievement through evaluations and professional development.

### Findings

1. The district provided principals with an IUSD Employee Evaluation Timeline which included certificated evaluations. Principals interviewed stated that they had either completed their assigned teacher evaluations for 2017-18 or were in the process of completing them to meet the district's timelines.
2. The district continues to work with the ITA/IUSD Evaluation Committee that began meeting in 2015-16 to revise the district's certificated evaluation form and procedures. Although Article XVI-Evaluation Procedure of the ITA contract includes verbiage such as "the principal objective in evaluation is to improve the quality of education in the District," it also states that "(student assessment) data is to be considered and used solely as a formative assessment tool...." and that "results of standardized tests utilized for the purpose of a School Improvement Plan shall not be included in the summative evaluation of unit members." However, AR 4115 states: "... summary data on student assessment results shall be used by the district ..., as appropriate, to evaluate staff performance." Further, AR 4115 states under Evaluation Criteria: "The Superintendent or designee shall assess the performance of certificated instructional staff as it reasonably relates to the following criteria: Students' progress toward meeting district standards of expected achievement for their grade level in each area of study and, if applicable, towards the state-adopted content standards as measured by state-adopted criterion-referenced assessments." There continues to be a discrepancy between the district's AR 4115 and ITA contract Article XVI in the use of student assessment data in the evaluation process of certificated staff. In addition, it is not clear how any assessment data are used in the formative or summative assessment process of teachers. A review of the certificated evaluation form as well as the Certificated Employee Handbook indicated that neither included any reference to student achievement or student learning.
3. As was reported in Standard 1.4, the district continues to attempt to take a more active role in on-site monitoring of instruction. As of December 2017, principals are required to use a common DigiCoach template customized for the district. District administration reviews the DigiCoach reports as well as conducts scheduled site visits and walk-throughs with the principals. However, the DigiCoach reports provided to FCMAT reflected a higher level of implementation of the district's instructional priorities than were observed by FCMAT during site visits. Many of the DigiCoach reports indicated 100% implementation at a school site in all focus areas, which directly contrasts with FCMAT observations for the same criteria.

4. The district replaced the 2016-17 Instructional Rounds collaboration with the county office with contracted services with InnovateEd who works with cohorts of principals through a Cycle of Inquiry (CoI) Process periodically during the year to analyze instructional practices and data.
5. Based on a district memo provided to FCMAT, principals met with district leadership in fall 2017 to discuss the respective timelines and goals for evaluative purposes. In the memo, the district indicated that the CPSEL would once again be used as the basis for evaluations. After each principal's initial meeting with his or her assigned executive director, he or she was expected to meet again in January, March and June for a final evaluation meeting. The principals were directed to collect and provide evidence to document their activities related to the CPSEL focus areas, but FCMAT did not find evidence of discussions related to those areas.
6. The district revised how it utilized the coaching positions for reading/language arts and mathematics in 2017-18. The coaches have provided districtwide, grade-level trainings in their respective areas of expertise throughout the year. In addition, a few teachers reported that they have requested on-site individual coaching support as recommended by their principal, or independently as desired.

## **Recommendations for Recovery**

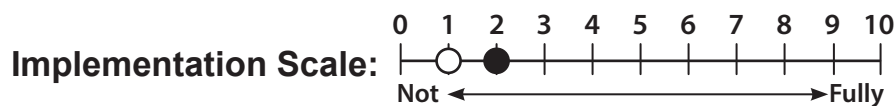
1. A tone of accountability and expectations for all staff should continue to be a priority.
2. Ensure that principals are regularly and rigorously evaluated according to the schedule and criteria established by the district. This evaluation should include a determination of each principal's instructional leadership skills for improving instruction and student achievement. The central office leadership assigned to evaluate principals should, at a minimum, hold quarterly conferences with them to set and review metrics and progress and provide guidance and assistance, as needed.
3. Develop, implement and monitor a specific plan for effectively managing accountability for student achievement. This plan should include district-identified data such as LCAP metrics, interim assessments, i-Ready data, or other local assessment data that will be used to hold principals accountable for improvements annually.
4. Review options for restructuring the teacher evaluation process to more clearly focus on student achievement and the teachers' approach in fostering achievement, with an explicit connection between teaching and learning. The district should work with grade level leaders to identify and select achievement criteria relevant to their grade level. These criteria could range from growth in fluency, to performance on a particular benchmark or a locally-developed, standards-aligned performance task. Each grade level should then identify and set achievement targets for all teachers in a particular grade level. Teacher performance in regard to student outcomes should become, at minimum, discussion points during the formative evaluation process if not part of the formal evaluation itself.



5. Implement systems of support that include referrals for coaching by principals as well as requests for coaching by teachers so that principals have the capacity to increase the instructional levels of the teachers and student achievement through the formative evaluation process. In addition, the district should continue to monitor principal classroom walk-throughs to ensure that teachers are provided with constructive, effective feedback for continual improvements in instructional practices.
  
6. Continue to work with the ITA through the evaluation committee that has been established to revise the collective bargaining agreement Article XVI's evaluation procedures to include the use of some form of student achievement data in the evaluation criteria for certificated staff. The district should ensure that discussions related to revisions of teacher evaluation include all aspects of the California Standards for the Teaching Profession.
  
7. Continue to regularly monitor classroom instruction with on-site visits. In addition, the district should ensure alignment of DigiCoach items with the instructional priorities in the LCAP and Pupil Achievement Plan, define what those practices look like operationally in the classroom and ensure that all principals are calibrated with district expectations for their DigiCoach observation ratings.

### Standard Partially Implemented

July 2013 Rating: 1  
 July 2014 Rating: 1  
 July 2015 Rating: 1  
 July 2016 Rating: 2  
 July 2017 Rating: 2  
 July 2018 Rating: 2



## 2.1 Curriculum

---

### Legal Standard

The LEA provides and fully implements SBE-adopted and standards-based (aligned for secondary) instructional textbooks and materials for all students, including intervention in reading/language arts and mathematics, and support for students failing to demonstrate proficiency in history, social studies, and science. (EC 60119, DAIT)

### Findings

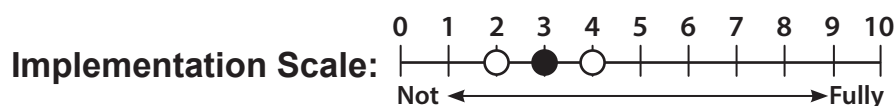
1. As noted in Standard 1.6, the district provides SBE-adopted instructional materials for grades K-8 and standards-aligned curriculum for grades 9-12 in all content areas related to Education Code 60119. The district does not have SBE-adopted materials in reading/language arts for students in grades 4-8 in need of intensive intervention as defined by the California State ELA Framework for students who are performing more than two years below grade level.
2. Fewer classrooms were observed to use materials and worksheets from supplementary (not board-approved) curriculum during the 2017-18 site visits. Effective first instruction that includes the use of district-adopted curriculum materials to provide differentiation and Tier I interventions continues to be minimally observed in classrooms throughout the district. The only districtwide intervention in use is the i-Ready program, which would be considered a supplemental program and a Tier II or Tier III intervention. With district approval, K-8 teachers continue to use the i-Ready program exclusively for student interventions during the school day for both core (includes Tier I) and supplemental instruction (Tier II), and some schools use i-Ready for their after-school programs (Tier II) as well. The i-Ready program is used minimally by the high schools.
3. While the district continues to report that it has many tools available for intervention such as Apex for credit recovery, i-Ready, and Imagine Learning for English learners, little progress has been made in the district to include Tier I interventions into the core instructional programs including reading/language arts, mathematics, science and social science. In addition, although the district instructed sites to include intervention time in their instructional schedules, time allocations for intervention, as defined by the California State Frameworks for reading/language arts and mathematics, continue to be inconsistent throughout the district and nonexistent in some schools.
4. Some site budgets continue to support the salary of an on-site intervention teacher, but the sites vary in how they use these teachers since this is a site-based decision. The district does not have a criteria or system to measure the effectiveness of these intervention teachers.
5. The district is in the early stages of implementing a comprehensive MTSS model for both academic and behavior needs of all students. The degree to which intervention is implemented depends on the site leadership's capacity to do so.

## Recommendations for Recovery

1. Intensify site monitoring to ensure effective first instruction occurs daily throughout the district. This would reduce the great numbers of students in need of Tier II and III interventions. The district should also ensure that all administrators and teachers continue to receive support to fully implement the district’s adopted curriculum, which includes the use of the curriculum-embedded supports and Tier I interventions during the instructional process. In addition, the district should ensure that all administrators, coaches and teachers are knowledgeable of the California State Frameworks’ guidelines for research-based implementation of ELA and mathematics instruction that includes intervention strategies and instructional time for all tiers of interventions.
2. Continue to define, formalize and implement a districtwide plan for MTSS to ensure that all students in need of intervention receive it according to their identified need.
3. Select, adopt and implement intervention curriculum (SBE-adopted Program IV) materials for grade 4-8 students who require intensive intervention in English language arts. Mathematics intervention materials should be provided according to California Mathematics Framework recommendations. In addition, the district should ensure that all sites incorporate appropriate intervention time during the regular instructional day based on California State Framework recommendations.
4. Continue to work with principals and teachers to ensure the advancement of student-centered instructional materials and strategies that are better aligned with the Common Core State Standards.
5. Monitor the effectiveness of the site intervention programs based on student achievement data and determine if the programs used support the goals of the district to improve student achievement.

## Standard Partially Implemented

July 2013 Rating:	4
July 2014 Rating:	2
July 2015 Rating:	3
July 2016 Rating:	3
July 2017 Rating:	3
July 2018 Rating:	3



## 2.3 Curriculum

---

### Professional Standard

The LEA has planned, adopted and implemented an academic program based on California content standards, frameworks, and SBE-adopted/aligned materials, and articulated it to curriculum, instruction, and assessments in the LEA plan. (DAIT)

### Findings

1. The district's board-approved LCAP also serves as its LEA plan with an addendum that includes accountability for categorical funding. The district's LCAP includes goals with funded actions to support its academic program, which is based on the California content standards. In addition, the district aligned its Pupil Achievement Plan to its LCAP goals and actions. However, the district's academic program is not in alignment with the California Frameworks in reading/language arts and mathematics in regard to providing an intensive intervention program for grade 4-12 students as noted in Standard 2.1. While the district included an action in its Pupil Achievement Plan to select and purchase an SBE-approved reading/language arts intervention program by January 2018, this action has not been completed to date and the current LCAP does not reflect funding for the program.
2. The district utilizes the i-Ready program during core and intervention instructional time (both during and after school), and although beginning to formulate and disseminate a MTSS, it does not provide MTSS as outlined and defined in the state frameworks, nor was it observed to be implemented at the school sites.
3. The district continues to lack a systematic and comprehensive assessment system that is aligned fully to California content standards that includes ongoing formative assessments as well as districtwide benchmark assessments that inform instructional practice and provide the district with data on how each of its schools performs at stages throughout the year. Teachers are required to provide reports to their respective principal related to their grade-level/content area data analysis meetings. The data analysis documentation reviewed by FCMAT varies in effectiveness from site to site and within grade levels at a site. Although teachers have been provided with professional development by principals during staff meetings on instructional planning using data, the district has not held focused training related to data teams or PLCs. While the district's LCAP includes an action step to fully implement PLCs, it did not allocate any funding to do so.
4. In its LCAP the district noted, and observations from FCMAT's school-site visits validated, that teachers still need assistance in implementing basic and effective instructional strategies with Tier I interventions. CAASPP results show that 70% of students throughout the district are identified as needing Tier II intervention. This greatly exceeds the 15% outlined in the California Framework for reading/language arts for the percentage of students expected to need such intervention. Time for professional learning during the school day is limited and inconsistent throughout the district. The district has provided a great variety of professional development workshops for teachers in 2017-18,

but with no systematic follow-up support. Principals continue to report that they plan classroom walk-throughs during the week to monitor instruction, but that they have found it difficult to adhere to their schedules because of other demands on their time. The district began to monitor principal classroom walk-throughs using the DigiCoach system in December 2017.

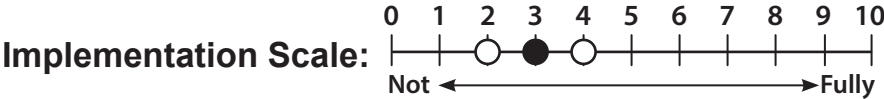
5. The district revised the Pupil Achievement Improvement Plan that contained goals and actions to improve achievement in the district and has correlated it to the FCMAT standards and its LCAP goals. The new plan, called the Pupil Achievement Plan, includes general actions with broad timelines to implement numerous strategies. Although most strategies and actions included in the plan are research-based and recommended by FCMAT, the plan does not strategically and systematically detail how they will be incrementally prioritized, implemented, monitored, funded, and evaluated.

## **Recommendations for Recovery**

1. Fully align the district's LCAP with the needs of district students. As previously noted in Standard 2.1, the district should implement an intensive intervention for ELA and mathematics as detailed in the recommendations in the California Frameworks.
2. Continue to increase efforts at the site and grade-specific levels to incrementally provide a continuum of focused professional development designed to improve effective first instruction that includes ongoing formative assessment during instruction and Tier I interventions. On-site principal monitoring and coaching support should be provided to teachers, as needed.
3. Revise DigiCoach components to directly align with the instructional priorities as described in the LCAP and Pupil Achievement Plan. Continue to monitor the DigiCoach walk-through data and feedback that principals provide to teachers to ensure that it is specific and supports teacher growth. Collaboratively work with principals to problem-solve and address issues that interfere with their ability to conduct regular classroom walk-throughs.
4. Principals should hold all teachers to the same high standards of instructional practice, and the district should ensure that all principals have a standardized understanding of the DigiCoach criteria.
5. Principals should be trained in coaching strategies for teachers as well as in a continuum of district procedures for teacher support and continual improvement.
6. Continue to refine the Pupil Achievement Plan to: (a) prioritize the instructional practices that will be implemented and provide focused professional development and monitoring of them with a continuum of supports; (b) develop more specific timelines for each of the actions in the plan; (c) monitor the classroom implementation of the actions providing direct support to struggling sites and teachers, as needed; (d) ensure LCAP funding is aligned to the plan.

# Standard Partially Implemented

July 2013 Rating: 4  
July 2014 Rating: 2  
July 2015 Rating: 3  
July 2016 Rating: 3  
July 2017 Rating: 3  
July 2018 Rating: 3



## 2.4 Curriculum

---

### Professional Standard

The LEA has developed and implemented common assessments to assess strengths and weaknesses of the instructional program to guide curriculum development.

### Findings

1. The district LCAP and Pupil Achievement Plan include goals related to the implementation of common assessments to monitor student outcomes and assess strengths and weaknesses of the instructional program to guide curriculum development.
2. The topic of a balanced assessment system was the subject of discussion and activities at an administrative meeting early in the school year. The discussion included identifying the use/purpose of assessments used in the district. Based on the agenda and materials provided for FCMAT review, the emphasis of the discussion and activities was on the current district continuum of formative assessments to guide instructional program decision-making.
3. The district developed and published a 2017-18 assessment calendar that includes clear expectations regarding which common assessments are required to be administered at each grade level and the timeline for that administration. For this year, no performance tasks were required as a part of the district assessment system.
4. The district discontinued the use of the locally developed benchmark assessments administered in 2016-17. Required assessments for the 2017-18 school year are i-Ready diagnostic assessments and select IABs from the CAASPP system. Assessments from the district-adopted instructional materials were uploaded into Illuminate to provide an additional common assessment option for teachers. It has not yet been determined which common assessments will be required by the district in the 2018-19 school year and subsequent years.
5. Most teachers across the district administer the required assessments in accordance with the published timeline. District office staff monitors completion of the required assessments, and there is a system to follow-up with principals when assessments are not completed.
6. There is no evidence that the district uses curriculum maps for each grade level that include guidance on pacing/scheduling instruction for specific standard(s) or groups of standards, resources in the adopted instructional materials related to those specific standard(s), assessments available, both required and optional, to evaluate student learning on the specific standard(s), and the timeline for administration of the required assessments. As noted above, the district assessment calendar lists the required assessments and timeline for administration of those assessments.

7. Some teachers indicated in PLC notes that the required common assessments are not fully aligned to the instructional pacing for their grade level; therefore, students are sometimes assessed on content they have not yet been taught. This may have hindered the accuracy and utility of the assessment results.
8. Based on information in documents provided to FCMAT, teachers received approximately two hours of training on the IAB system. This included overview information on how to access the multiple components of the system. No evidence was submitted on the depth of training provided within the two hour time block on the variety of data reports available (e.g. class level, individual student level, item specific reports) to assess the strengths and weaknesses of the instructional program and to guide ongoing curricular development, or the hand-scoring system resources (e.g. collaborative teacher use of prep and check sets). The IAB hand-scoring process and appropriate use of the available resources require intensive teacher collaboration time for calibration/inter-rater reliability between scorers.
9. Review of the IAB assessment reports shows inconsistency in the administration of the IABs across the district and within some schools in regard to standardized or nonstandardized administration of the assessments. It is not clear whether the inconsistency was because of actual differences in the way teachers administered the assessments or teachers not understanding the system for indicating the use of standardized or nonstandardized testing procedures. The inconsistency of the administration may have hindered the accuracy and therefore the utility of the results of the assessment.
10. There is minimal evidence of a formal district-level process to perform deep analysis of districtwide data from common assessments to evaluate the strengths and weaknesses of the curricular and instructional programs and to guide districtwide curricular development/revision decisions to address the large percentage of students across the district that is scoring below standard on the district required assessments.
11. The district provided initial professional development to principals on the basics of how to access information from CAASPP IABs.

## **Recommendations for Recovery**

1. Intensify efforts to fully implement the goals/actions included in the LCAP and Pupil Achievement Plan related to common assessments and the use of the data generated by those assessments to strengthen the district curricular and instructional programs.
2. Continue to monitor adherence to the district assessment calendar requirements and timelines. Provide principals and teachers with guidance and support, as appropriate to individual need, to meet all requirements and timelines.
3. Develop a written 3-5 year comprehensive plan/timeline (which could be included in an existing district plan) for full implementation of a balanced assessment system that meets the information and data needs of all stakeholders (district administration, principals,



teachers, students, parents, and community). If an assessment does not meet identified needs of at least one of the stakeholder groups, discontinue use of the assessment. Include information in the comprehensive plan on the evidence based phasing in or out of specific assessments, ongoing professional development needed for standardized administration of required assessments, hand scoring as appropriate for the required assessments, accessing and interpreting reports available from the assessments, and effective, appropriate use of data yielded by the assessments.

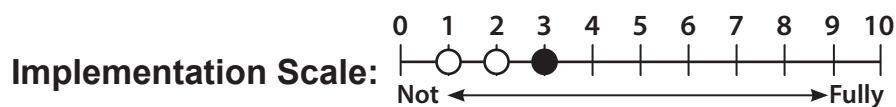
4. Continue to emphasize the use of common formative assessments that yield accurate data for evidence based curricular and instructional decision-making. In the development of the balanced assessment comprehensive plan, consider:
  - Administering additional IABs (could be a mix of required and optional) to provide teachers with more standards based, CAASPP aligned assessments to monitor student learning progress and guide instructional planning;
  - Requiring at least one technology based performance task assessment in ELA and one in mathematics during the academic year (e.g. IAB or instructional materials assessment); and
  - Implementing a districtwide technology based writing assessment with rubrics for collaborative scoring.
5. Provide principals and teachers with more intensive, ongoing training on administration and hand scoring of the IABs using the full range of resources provided on the CAASPP website or in the Test Operations Management System (TOMS) (e.g. webinars, videos, PowerPoint presentations, hand-scoring materials). Include detailed, hands-on experience with the IAB reporting system to more fully utilize the variety of data yielded. Ensure that adequate time is allocated for teachers to engage in calibration hand-scoring activities to better ensure inter-rater reliability.
6. Develop district curriculum maps for all grade levels to promote a seamless system of curriculum, instruction and assessment. Include guidance/direction on pacing/scheduling instruction for specific standard(s) or groups of standards, available resources in the adopted instructional materials related to those specific standard(s), assessments available (both required and optional) to evaluate student learning on the specific standard(s), and the timeline for administration of the required assessments in the curriculum maps. If possible, build on or augment any existing documents and include teachers in the development process.
7. Continuously review the alignment of the i-Ready program assessments, the CAASPP IABs, and any other required district assessments to the district-developed curriculum maps and adjust as appropriate to ensure that students are not tested on material for which they have not yet received instruction. Include teacher input in this review and adjustment process.
8. Develop and clarify a formal process for in-depth district administrative analysis of common assessment data to identify strengths and weaknesses of the curricular and

instructional program. Implement this process to analyze district-level data from these assessments to determine which content standards students meet and which they do not. Continue to allocate time during monthly principals' meetings to analyze districtwide assessment data. Develop, implement, and monitor explicit district-level action steps to strengthen the curricular and instructional programs to meet student learning needs identified through this review process.

9. Provide principals and teachers with ongoing professional development on the use of assessment data to identify strengths and weaknesses of the instructional program. Include a continuum of learning experiences (e.g. demonstrations, guided practice, structured PLC embedded activities) that require analysis of site data to determine which content standards students meet and which they do not. Site specific explicit action steps should then be developed, implemented, and monitored to address identified weaknesses of the curricular and instructional program.

### Standard Partially Implemented

July 2013 Rating: 3  
July 2014 Rating: 1  
July 2015 Rating: 2  
July 2016 Rating: 3  
July 2017 Rating: 3  
July 2018 Rating: 3



## 2.5 Curriculum

---

### Professional Standard

The LEA has adopted a plan for integrating technology into curriculum and instruction at all grade levels to help students meet or exceed state standards and local goals.

### Findings

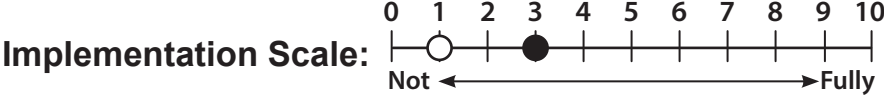
1. The district's Technology Plan for 2013-16 has now. However, the district's LCAP continues to include actions with expenditures to improve technology infrastructure as well as to provide staffing for IT support. Although the LCAP included actions with funding for two technology coaches, those positions were not implemented this year.
2. FCMAT did not observe evidence of any systematic professional development for embedding technology into the instructional process.
3. Classroom instruction integrated with technology remains minimal throughout the district. Chromebook carts and at least one computer lab are available on most campuses, but their use with instruction of Common Core State Standards varies and continues to be limited to teachers who are comfortable using technology and/or who have attended available trainings on how to integrate it with instruction. Chromebooks are still primarily used for SBAC and benchmark testing and i-Ready intervention. There was little evidence of technology that students use for collaboration, research or other instructional purposes besides word processing.

### Recommendations for Recovery

1. Revise the district's Technology Plan to include not only infrastructure upgrades and replacements, as needed, but systematic strategies for embedding technology into the instructional program and into the hands of students. The district should review options for providing professional development to teachers with expectations for implementation.
2. Continue to assess whether the district has internal capacity for fully implementing a plan to integrate technology into its classrooms. This assessment should include an analysis of its current structure for providing technology professional development, coaching and user support.
3. Monitor classroom instruction in regard to instructional use of technology in addition to monitoring for intervention and assessment administration.

# Standard Partially Implemented

July 2013 Rating: 3  
July 2014 Rating: 1  
July 2015 Rating: 1  
July 2016 Rating: 3  
July 2017 Rating: 3  
July 2018 Rating: 3



## 3.1 Instructional Strategies

---

### Legal Standard

The LEA provides equal access to educational opportunities to all students regardless of race, gender, socioeconomic standing, and other factors. The LEA's policies, practices, and staff demonstrate a commitment to equally serving the needs and interests of all students, parents, and family members. (EC 51007)

### Findings

1. District policy and district staff indicate that all students are provided with equal access to educational opportunities regardless of race, gender, socioeconomic standing, and other factors.
2. Board policies demonstrate a commitment to equally serving the needs and interests of all students, parents, and family members.
3. School sites report that they strive to consistently demonstrate the commitment to equally serving the needs and interests of all students, parents and family members at all schools.
4. There is evidence at most school sites that initiatives are in place to include parents and other interested parties in the decision-making processes.
5. Some educational opportunities remain outside of the primary instructional time, such as school tutoring and extended-day instruction.
6. Some schools have intentional systems for identifying and remediating instruction for students with identified instructional needs, which is a site-based decision. The variation between sites results in inequitable access for students. There is no district system to ensure all students have access to the same instructional programs and level of support.
7. At each school site, there was a plan for daily, designated English language development targeted to students' language proficiency levels. The implementation of these plans varied from site to site.
8. There was clear evidence of professional development regarding the California English Language Development (ELD) standards.

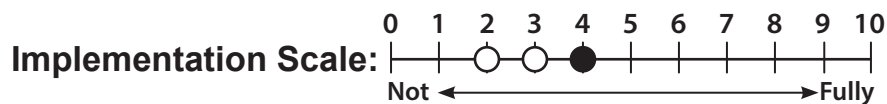
### Recommendations for Recovery

1. The district should continue efforts to ensure that front-office personnel at school sites create a welcoming environment for all students and parents including personnel available to translate for parents and other stakeholders, if needed.

2. District personnel should continue to monitor practices at each school site to ensure that a commitment is made and implemented to equally serve the needs and interests of all students, parents, and family members, as well as include these stakeholders in the culture and decision-making processes of each school.
3. The district should continue to provide professional development to all teachers, regarding ELD, with close attention paid to the implementation of daily designated ELD. Site leadership should attend professional development provided to teachers to effectively monitor the implementation of those strategies introduced.
4. Create a consistent district system for ensuring equitable access to instructional programs and support for all students.

### Standard Partially Implemented

July 2013 Rating: 3  
 July 2014 Rating: 2  
 July 2015 Rating: 3  
 July 2016 Rating: 3  
 July 2017 Rating: 3  
 July 2018 Rating: 4



## 3.6 Instructional Strategies

---

### Legal Standard

The LEA provides students with the necessary courses to meet the high school graduation requirements. (EC 51225.3) The LEA provides access and support for all students to complete UC and CSU required courses (A-G requirement).

### Findings

1. The district continues to provide the courses, access, and support needed to meet the high school graduation requirements and for all students to complete UC- and CSU-required courses. The Educational Services Department continues to evaluate master schedules each spring to ensure availability of courses and that they contain the rigorous courses required to prepare students for higher education. Interviews indicate the district had made a concerted effort to ensure that all core classes and electives meet A-G requirements. The district is also focusing its efforts on incoming freshmen to ensure that these secondary students are enrolled in A-G courses or a pathway to certification.
2. All students continue to have access to core subjects via the Apex Online Courses (UC approved), and each core subject area has teacher facilitators to assist with credit recovery.
3. In 2015-16, the last year graduation rate data was available through the California School Dashboard Fall 2017 release, the district saw a significant increase to 85.6% in cohort graduation rates over the prior year rate of 76.4%. There continues to be a large discrepancy between school-level cohort graduation rates. The rates ranged from the highest of 98.4% to a low of 79.5%.
4. According to DataQuest, the percentage of students meeting UC/CSU requirements increased from 30.5% in 2015-16 to 35.5% in 2016-17. That same data shows another large discrepancy between school-level data. They ranged from a high of 50.9% to a low of 16.2%.
5. This is the first year that college and career readiness data was reported on the California School Dashboard Fall 2017 release; therefore, only status-level data was available. This performance indicator measures how well a district or school is preparing students for success after high school. The district was given an overall very low performance status of 7.6% of students being prepared. The individual sites ranged from 15.9% to 6.4%.
6. In 2015-16, the last year advanced placement (AP) data was available through EdData, there were less students taking AP exams over the prior year. There continued to be a distinguishable difference between district schools in the percentage of students taking AP exams. They ranged from 24.8% to 12.0%. The data from 2015-16 show more consistency between district schools in the students who received a score of 3, 4 or 5. This ranged from a high of 24.1% to a low of 22.3%.

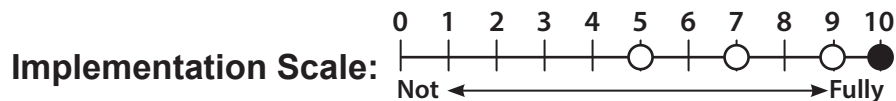
7. FCMAT classroom observations continue to show a significant difference within and between the various high schools in teaching strategies and engagement level.
8. Although the continuation high school effectively addresses the needs of students who qualify for alternative education, there continues to be few formalized opportunities for students to receive early intervention and academic support at the two comprehensive high schools. Most interventions are offered through the Apex program or by individual teachers who identify struggling students.
9. The district offers independent study options and summer school for core courses.

### Recommendations for Recovery

1. The central office and principals of secondary schools should continue efforts to upgrade the rigor and instruction in UC- and CSU-required courses (A-G requirement) to adequately prepare students for higher education.
2. The district should evaluate and address the disparity of high schools between cohort graduation rates, college and career readiness, the percentage of students taking AP exams and teaching strategies and engagement levels.
3. The comprehensive high schools should develop systems for early identification and formalized support of struggling students who are not meeting the required academic measures.

### Standard Fully Implemented

July 2013 Rating: 5  
 July 2014 Rating: 7  
 July 2015 Rating: 9  
 July 2016 Rating: 9  
 July 2017 Rating: 10  
 July 2018 Rating: 10





## 3.7 Instructional Strategies

---

### Legal Standard

The LEA provides an alternative means for students to complete the prescribed course of study required for high school graduation. (EC 51225.3)

### Findings

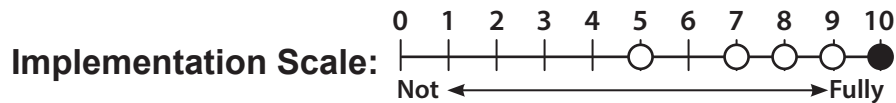
1. Alternative education at the continuation high school remains stable and continues to provide practical options for students and families who are struggling to be successful in the comprehensive high schools.
2. Staff continues to report a priority of effective communication between the continuation high school and the other high schools when a student transfers between schools, allowing for a smoother transition.
3. Although seniors receive priority, the district's continuation high school at the Inglewood Career Technical Education, Adult Education, Alternative Education School (ICAAS) continues to serve students from other grades.
4. Students may recover credits or improve D grades by completing the UC-approved coursework through the Apex online program (UC approved). The district continues to provide an alternative means for students to complete the prescribed course of study required for high school graduation at each of its high schools, which includes the following:
  - Referral to ICAAS for inclusion in the general educational development (GED) high school diploma program.
  - An outreach independent study program through the district's continuation high school.
  - Referral to the Southern California Regional Occupation Center.
  - Participation in the El Camino concurrent enrollment program.
  - Participation in summer school to obtain necessary credits.
5. Opportunities continue to be available for high school students to make up missed time/attendance, with one to four Saturday school sessions reported per month.
6. The alternative education program completed its full self-evaluation process and had an accreditation team visit from the Western Association of Schools and Colleges (WASC) last year. The program received a six-year accreditation and will have a one-day visit mid-cycle.

## Recommendations for Recovery

1. The continuation program at ICAAS should continue to be made available to students who are struggling at the comprehensive high schools.
2. The district should continue to prioritize communication between the continuation program and other high schools when students transfer between programs.
3. The district should continue to encourage students to participate in the El Camino concurrent enrollment program, if eligible.
4. The district should continue to offer Saturday school sessions for high school students to make up missed time/attendance.

## Standard Fully Implemented

July 2013 Rating:	5
July 2014 Rating:	7
July 2015 Rating:	8
July 2016 Rating:	9
July 2017 Rating:	10
July 2018 Rating:	10



## 3.10 Instructional Strategies

---

### Legal Standard

The LEA has adopted systematic procedures for identification, screening, referral, assessment, planning, implementation, review, and triennial assessment of students with special needs. (EC 56301)

### Findings

1. The district chief academic officer, who directly oversees special education, has remained in place since the last review, although special education leadership has changed. The district moved the executive director of special education compliance to the executive director of special education position, but did not hire someone to fill her old position. Although this provided some stability by having someone familiar with the overall program taking the lead, not hiring someone for the executive director of compliance position placed a huge burden on one person to handle the entire workload previously held by two people. At the time of FCMAT's visit, the executive director of special education had resigned but been contracted with as a consultant as the interim director of special education. The district has a critical need for appropriate and stable special education leadership support as well as a districtwide vision for special education and a comprehensive plan for its implementation.
2. The district updated the special education policy manual in August 2016 and provided initial training to special education staff. The manual continues to be updated and includes guidelines for a coordinated system of referrals, evaluations, individualized education programs (IEPs), instruction, planning, implementation and review, guidelines for specific services, behavior support and interventions and many others. This manual allows special education and related staff to better understand federal regulations and establish an offer of a free appropriate public education for the student being assessed. Staff indicated there has been some additional training on these policies and procedures, but they still have varied use throughout the district.
3. The executive director of special education compliance developed a 2017-18 Plan of Actions to Build Capacity; however, because the district did not replace this position once she was moved to her new one, the plan has not been executed, and there has been no intense focus on compliance as in prior reviews. The executive director of special education had created a tracking sheet that outlines actions, timelines, the person responsible, the people involved, remarks and a column to mark completed while in her prior position. This tracking sheet is regularly updated and notice of overdue annual or triennial IEPs are communicated monthly to site-level leadership, program specialists and case managers. Interviews indicate that most feel compliance is improving although tracking sheet samples provided to FCMAT show the district continues to struggle in the area of noncompliance since the last review. For example, in December 2016, the district had 31 annual IEPs and five triennial assessments/IEPs that were out of compliance. In December 2017, the district had 90 annual IEPs and 36 triennial assessments/IEPs that were out of compliance, which is significantly larger than during FCMAT's prior review. In reviewing summary sheets of out of compliance IEPs, it is evident that some schools and case managers struggle with noncompliance more than others.

4. The district continues to update a special education manual written specifically for school site principals. The updated version included laws and regulations, continuum of services, roles and responsibilities, assessment, IEPs, district special education procedures and many helpful checklists for principals. The level of awareness and use of the information provided in the manual continues to vary between principals.
5. The district continues to have processes to evaluate and monitor the special education identification rates per school site, although this has not helped ensure compliance with district procedures and timelines. This may be because it lacks a position that focuses solely on compliance as in previous reviews.
6. Each school site is required to use SST Online for managing referrals and progress of struggling students. At least one administrator reported using the paper version rather than the online version. Although many sites may use the same tool, the process and implementation is inconsistent across the district. i-Ready continues to be used as a universal screening and progress monitoring tool across grades TK-8. No tool is officially designated for this same purpose in grades 9-12. i-Ready is used minimally in high school grades. SST Online requires recording of interventions used with a student, but because there are inconsistencies in the type of interventions offered at various school sites, significant numbers of underachieving students are still referred to special education with little to no documented interventions.
7. Special education staff have had many training opportunities during this review period, with training provided to specific audiences such as psychologists, nurses and LVNs and special education instructional assistants.
8. Dyslexia training was provided to site-level leadership as well as training on how to hold an efficient IEP meeting.
9. Site principals report that there has been a struggle with communication between the Special Education Department and school sites over the last review period. They view this department as reactionary instead of proactive and consider special education a great area of need for the district.

## **Recommendations for Recovery**

1. The district should evaluate its need for appropriate leadership support in special education and staff accordingly. A districtwide vision for special education still needs to be established and its implementation started.
2. The district should work to attract and retain strong special education leaders so it can begin systematically implementing its long-term plans for this program.
3. The Special Education Department should continue to implement the special education policy manual and continue ongoing training to all district personnel involved with special needs students on the policies and procedures contained in the manual. Site-level

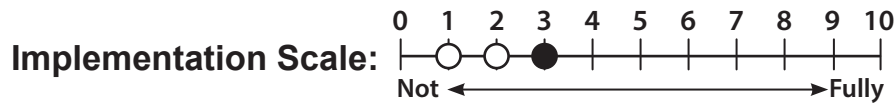
leaders should hold case managers responsible for the full implementation of these district policies and procedures and any noncompliance should be reflected as an area for improvement in evaluations.

4. The district should focus efforts in scheduling assessments and IEPs and accountability for monitoring the compliance of assessments, IEPs and transition plans. It should continue to utilize program specialists to assist in scheduling and monitoring IEPs, as well as holding site administration accountable for monitoring and facilitating this process at their school site. Additional support should be provided to school sites that have noncompliance numbers that are persistently high. When noncompliance issues are identified as originating with particular personnel and within their control, a focus on improvement should be reflected in their evaluation.
5. Because site-level leadership has high turnover, the district should continue to review the special education manual for school site principals annually during principals' meetings to ensure they are aware of and actively use the information and tools provided in the manual.
6. The district should continue providing additional training to consistently implement the SST Online process and hold all sites accountable for its use. Continue using i-Ready as a tool for universal screening and progress monitoring in grades TK-8. If used effectively, the i-Ready data could be used to support initial placement in a special education program. The district should continue to research a tool that could be used in grades 9-12 to provide universal screening, intervention and progress monitoring for struggling students.
7. The district should provide training/professional development to all teachers focusing on strategies to support struggling students and the interventions that should be offered in the regular education classroom, prior to any referral for student study team that could lead to possible special education placement.
8. The district should ensure that the executive director of special education attends the monthly principals' meetings to increase the level of communication between school sites and special education leadership. This will permit district administration to identify areas of concern on either side and allow them to facilitate resolution when needed.
9. Recommendations from the prior reviews that remain relevant are as follows:
  - The special education administration should continue to track referrals monthly and compare them to students eligible for special education to determine if referrals for special education assessment are valid. Further training should be provided if the ratio of referrals increases beyond the district average.
  - Training and professional development should continue to be provided so teachers and site administrators understand how to identify and refer students to student study teams.

- Training and professional development should be provided to ensure that special education and general education teachers know how to meet the needs of autistic and other special-needs students.
- The district should continue to provide training to staff to better utilize the Special Education Information System (SEIS).

### Standard Partially Implemented

July 2013 Rating: 2  
July 2014 Rating: 1  
July 2015 Rating: 3  
July 2016 Rating: 2  
July 2017 Rating: 3  
July 2018 Rating: 3



## 3.12 Instructional Strategies

---

### Legal Standard

Programs for special education students meet the least restrictive environment provision of the law and the quality criteria and goals set forth by the California Department of Education and the Individuals with Disabilities Education Act. (EC 56000, EC 56040.1, 20 USC Sec. 1400 et. seq.)

### Findings

1. Interviews and information reviewed indicate little to no progress is being made in this area, which requires that programs for special education students meet the least restrictive environment (LRE) provision of the law and the quality criteria and goals established by the California Department of Education and the Individuals with Disabilities Education Act. The 2015-16 Special Education Annual Performance Report Measures, the most recent data released by the CDE, shows that while the district continues to meet the targets for preschool least restrictive environment, it continues to not meet two of the three targets of least restrictive environment measures for students ages six to 22.
2. The Special Education Department is monitoring compliance with adopted policies and procedures but continues to struggle in this area. (See Standard 3.10 for related findings.)
3. The interim director of special education has provided an update to site principals on plans for the least restrictive environment compliance. The department has previously provided sites with a monthly self-audit review.
4. The district brought students back from a nonpublic school called Spectrum that operated on district campuses. This was accomplished at three school sites by hiring the teachers from those programs so Spectrum operated as part of the district. Some site principals reported difficulty with this transition, mostly involving communication.
5. As noted in Standard 3.10, the district has had changes in special education leadership and the level of support in the department during this review period. The previous executive director of special education compliance moved to the executive director of special education position without anyone filling her old position. She has since resigned and is employed as a consultant in the position of interim director of special education. This is an area of great concern and the district continues to struggle. Site administrators report the changes are difficult, and there is a lack of communication from this department.
6. The Special Education Department provided training for school psychologists in the area of behavior intervention training and early intervention training. The district also provided training to special education teachers in the intervention maps that had been developed and distributed to all school sites.

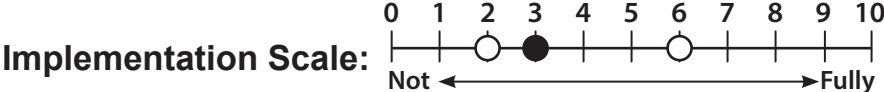
## Recommendations for Recovery

1. The district should continue to provide targeted support to teachers and administrators so that special education students benefit from the least restrictive environment. Annual trainings should be established for all teachers in effective teaching strategies for students with disabilities. Site leaders should monitor the level of support special education teachers provide to regular education teachers when students are mainstreamed and facilitate designated meetings between the teachers to regularly discuss strategies to help students be successful in the mainstream environment.
2. The district should continue to monitor compliance with updated policies and procedures. (See related recommendations in Standard 3.10.) The district should continue to hold site administrators and staff accountable for following all policies and procedures and any noncompliance should be reflected in evaluations.
3. The district should provide training to site principals on the use of the self-audit reviews for monitoring least restrictive environment. The self-audit reviews should be required to be turned into the special education leadership and shared with the executive directors of elementary education and secondary support for accountability purposes.
4. The district, special education and site leadership should meet regularly to discuss all of the variables associated with any major programmatic changes, such as converting the Spectrum program to a district program, to ensure its success.
5. Recommendations from the prior reviews that remain relevant are as follows:
  - The district’s special education leadership must be aggressive in its efforts to ensure all schools and programs for special education students meet the least restrictive environment provision of the law and the quality criteria and goals established by the California Department of Education and the Individuals with Disabilities Education Act.
  - The district must take steps to ensure that each classroom adheres to special education policies and requirements, including the following:
    - Unannounced audits of classrooms and IEPs should be completed and documented.
    - A plan should be developed to increase the principals’ skills and knowledge so they can assist and evaluate assigned special education teachers.
    - School sites must be consistently monitored and supported.



# Standard Partially Implemented

July 2013 Rating: 6  
July 2014 Rating: 2  
July 2015 Rating: 2  
July 2016 Rating: 2  
July 2017 Rating: 3  
July 2018 Rating: 3



## 3.13 Instructional Strategies

---

### Professional Standard

Students are engaged in learning, and they are able to demonstrate and apply their knowledge and skills.

### Findings

1. The district's LCAP clearly identifies the issue of low student achievement. The district's leadership has identified and FCMAT has verified a number of contributing factors, but primarily the lack of consistent, effective first instruction being the greatest barrier to student success. The district has noted in its LCAP that high percentages of students throughout the district do not meet grade-level standards, perform well below standard on CAASPP and local assessments, and need intensive interventions.
2. Teacher-directed instruction/lecture with the use of worksheets/workbooks continued to be widely observed during the FCMAT 2017-18 site visits. Most lessons viewed would be characterized as Depth of Knowledge (DOK) levels 1 and 2, with low levels of rigor. FCMAT observed a few teachers throughout the district conducting small-group instruction, using student interactions and questioning strategies to develop higher-order thinking skills. A few classrooms also had evidence of project-based learning activities particularly related to science standards. Although the classrooms visited vary from those with fully engaging lessons to those with completely off-task students, student engagement generally continues to be characterized as compliant. This means students are not misbehaving, but are not actively engaged in the learning process with the teacher or their peers.
3. As noted in other standards, the district revised its Pupil Achievement Plan in 2017-18 to better reflect the instructional needs of students in the district. For example, it provided days of professional development to teachers in a number of areas, it instituted the DigiCoach walk-through tool for all principals, and it created an assessment calendar for teachers. However, the district continues to lack a systematic approach to its improvement initiatives. For example, professional development was provided without follow-up support, DigiCoach components are not fully aligned to district-identified priorities, principals are not calibrated on the DigiCoach components, and teachers do not effectively use the assessment data they have to improve teaching and learning.

### Recommendations for Recovery

1. Continue to focus primarily on student achievement. Utilize the established district nonnegotiables to institute a systems-approach to goals and plans with practices that are aligned to district policies and procedures. District leadership should set the tone of high expectations and communicate its nonnegotiables to all staff. Monitor sites to ensure that written procedures translate into practice districtwide, allowing autonomy for site-driven priorities, as appropriate. For example, if a district nonnegotiable is to have effective PLCs at all schools: 1) communicate that expectation to all staff, 2) fund and provide

professional development for staff in PLC operations, 3) provide follow-up support to PLCs, and 4) monitor PLC meeting notes and agendas to ensure adherence to PLC protocols and procedures and address noncompliance issues through the principals.

2. Systematically and incrementally implement the components of effective first instruction. For example, the district could identify two priorities and ensure that teachers and principals are calibrated on what they look like operationally, provide follow-up monitoring by principals, and support to teachers and sites, as needed. The district should then continue to support and monitor instructional leadership at all sites to ensure that principals are conducting classroom walk-throughs and providing constructive, effective feedback and support to teachers. All teachers should be expected to meet the same high standard of instructional practice and certificated evaluations should reflect effectiveness of instruction.
3. Establish Tier I classroom intervention and student engagement as high priority areas for effective first instruction implementation. Ensure that teachers use i-Ready appropriately for Tier II/III intervention and not in place of classroom instruction or Tier I interventions such as reteaching based on teacher formative assessments, which should occur during the instructional process.
4. Ensure that all staff are fully aware of the district's achievement levels with the understanding that, although some factors are outside of the district's control, research shows that schools can positively affect most of those factors with high expectations for all students and high-quality instruction with a well-developed and consistently implemented MTSS.
5. Continue to provide a continuum of ongoing professional learning opportunities for teachers that are aligned with the district's instructional expectations and the Common Core State Standards. The continuum should include workshops/trainings, on-site collaboration, and/or collaborative classroom walk-throughs to embed strategies into the instructional plan, as well as on-site coaching and individual support for teachers based on identified need. The district should also ensure that coaches are used as effectively and efficiently as possible to provide classroom-embedded support to teachers and/or seek external content and instructional experts, as needed.

## Standard Partially Implemented

July 2013 Rating: 2

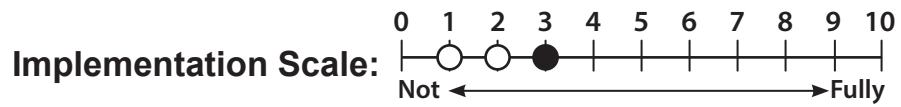
July 2014 Rating: 1

July 2015 Rating: 1

July 2016 Rating: 3

July 2017 Rating: 3

July 2018 Rating: 3



## 3.15 Instructional Strategies

---

### Professional Standard

The LEA optimizes opportunities for all students, including underperforming students, students with disabilities, and English language learners, to access appropriate instruction and standards-based curriculum. (DAIT).

### Findings

1. Professional development was provided regarding the distinction between integrated English language development and designated English language development, and a plan for the delivery of designated ELD was in place at each school site.
2. Curriculum design and implementation of designated English language development instruction for English learners was observed at the district and school site level, including use of the California ELD standards for designated ELD. The delivery of instruction was not consistent across the district or within school sites.
3. Most site leadership apprises teachers of students in their classrooms who are identified as learning disabled or English language learners; however, there was varying implementation of instructional strategies for students with learning disabilities.
4. Student study teams and their implementation, constituency and design vary widely from school site to school site, impeding their ability to identify struggling students and develop intervention plans. Some schools use this resource consistently and well while others did not.
5. The district began to utilize RtI for intervention in previous years, but school sites continue to have varying degrees of understanding and implementation of this process, and many do not have a sustainable structure or system for this work.
6. In previous years, the district began to utilize PBIS programs to support positive school climate and student behaviors. Professional development in this area continues. Implementation of this process is varied across the district, with many sites providing full systems with strong supports.
7. Classroom instruction varied widely in providing appropriate accommodations and modifications for disabled students.

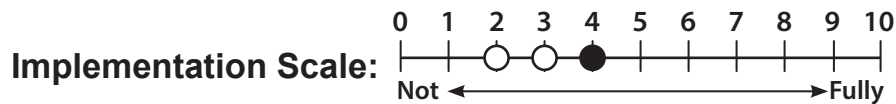
### Recommendations for Recovery

1. District administrators and site principals should work collaboratively with school staff to implement the MTSS protocol outlined on the intervention maps that have been developed, ensuring interventions are offered during the instructional day. The process should be monitored as a team at least monthly.

2. District office personnel along with site principals and school site personnel should continue implementation of a systematic, explicit language acquisition program delivered to English learners during a designated English language development block where English learners are placed according to proficiency levels. A system of school site observations, according to the stated protocol and plan for service should be monitored at least monthly.
3. The district should continue to provide professional development for the service of all English language learners, with a strong emphasis placed on implementation of these strategies as measured through regular classroom observations.
4. Principals should continue to observe classrooms weekly to ensure that sound instructional strategies are utilized to provide English learners access to the core curriculum.
5. The district should ensure that all schools have instructional assistance for English language learners and intervention programs during the regular instructional day.
6. The district should assist high school sites in refining their plans for intervention that takes place during the regular instructional day. A specific protocol and plan for service should be provided and monitored at least monthly.
7. The district should eliminate the disparity in classroom instruction providing appropriate accommodations and modifications for disabled students.

### Standard Partially Implemented

July 2013 Rating: 4  
 July 2014 Rating: 2  
 July 2015 Rating: 2  
 July 2016 Rating: 3  
 July 2017 Rating: 3  
 July 2018 Rating: 4



## 3.16 Instructional Strategies

---

### Professional Standard

The LEA makes ongoing use of a variety of assessment systems to appropriately place students at grade level, and in intervention and other special support programs. (DAIT)

### Findings

1. The district LCAP and Pupil Achievement Plan include goals/action steps related to the use of a variety of assessment systems to appropriately place students at grade level, and in intervention and other special support programs. The plan provides the person(s) responsible for implementation, a timeline and performance indicators for each of the stated goals.
2. This year the district eliminated the Illuminate benchmark assessments used in previous years, replacing them with ELA and math IABs from the CAASPP system. As noted in Standard 2.4, teachers need additional professional development and on-site support to administer the IABs in a standardized manner and to use the wide range of available data from these assessments to determine student learning needs. At this stage of the implementation process, the IABs are not generally used as part of the decision-making process for student placement.
3. i-Ready is the primary assessment used across the district for grades K-8 to diagnose student learning needs and to place students appropriately in available programs, including intervention. Elementary teachers are required to administer the diagnostic i-Ready assessment a minimum of twice per academic year. While i-Ready is in use with some high school students, high school administrators and teachers indicated a need for more appropriate high school assessment resources for grades 9-12.
4. Some principals and teachers indicated that the use of i-Ready for diagnostic testing, classroom level intervention and after-school intervention instruction sometimes leads to individual students experiencing i-Ready “fatigue,” resulting in a decrease in their active engagement and motivation in accurately completing instructional and assessment program activities.
5. The district can create standards-based assessments in the Illuminate system for classroom use and/or as tools for the MTSS process. There is minimal evidence that data from Illuminate assessments is used to appropriately place students based on identified need, including in intervention or acceleration programs. The executive director of secondary support has worked at the middle and high schools by department teams to encourage the development of common formative assessments in Illuminate that might be used to appropriately place students, but that does not frequently occur.
6. Middle schools and high schools submitted evidence stating that they use teacher grades and an assessment from the Math Diagnostic Testing Project to place students in mathematics classes when they move from elementary to middle school and middle school to high school.

7. Additional assessments in use at some sites in the district include:
  - Kinder assessment (districtwide)
  - DIBELS Reading Fluency assessment
  - Smarty Ants assessments
  - Imagine Learning assessments
  - Instructional materials assessments
  - Writing assessments
8. The process for the use of assessment information to make decisions on student placement varies across the district.

## **Recommendations for Recovery**

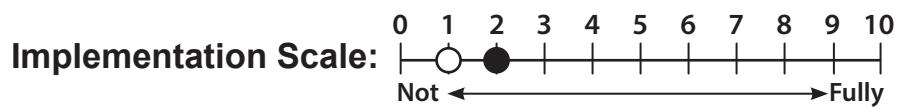
1. Intensify efforts to fully implement all goals/action steps in district-level plans related to the ongoing use of a variety of assessment systems to appropriately place students at grade level, and in intervention and other special support programs.
2. Provide principals and teachers with more intensive, ongoing training on administration and hand scoring of the IABs using the resource materials provided on the CAASPP website and in the TOMS system. Include detailed, hands-on experience navigating the IAB reporting system to more fully utilize the wide variety of data it can yield. Ensure that adequate time is allocated for teachers to engage in collaborative hand-scoring calibration activities to better ensure inter-rater reliability (see Standard 2.4). Provide guided practice in using the IAB results for instructional grouping and targeted reteaching.
3. Utilize a wider variety of diagnostic and progress monitoring tools within the district assessment system to identify specific student learning needs and determine appropriate placements. Review assessments in use at individual school sites to determine whether any of those assessments might be of value on a districtwide basis for identifying student learning needs and determining student placement. Include any new diagnostic and progress monitoring tools in the district developed assessment plan and curriculum maps (see Standard 2.4). Ensure that multiple assessment measures are used to identify specific student learning needs and to make placement decisions.
4. Select and fully implement diagnostic and progress monitoring assessments designed for use with students in grades 9-12.
5. Support and monitor consistent, effective implementation of the MTSS process at all sites in the district to ensure that students are appropriately assessed using a variety of appropriate assessment tools, and placed in appropriate academic and/or behavioral support programs.



- Continue to partner with the county office (Support Services, Assessment Network, RSDSS as well as other relevant county office staff) to strengthen and deepen implementation of a comprehensive MTSS system, including the use of a variety of assessment systems to identify student needs, place in support programs, and track progress over time.

### Standard Partially Implemented

July 2013 Rating: 2  
July 2014 Rating: 1  
July 2015 Rating: 1  
July 2016 Rating: 2  
July 2017 Rating: 2  
July 2018 Rating: 2



## 3.17 Instructional Strategies

---

### Professional Standard

Programs for English language learners comply with state and federal regulations and meet the quality criteria set forth by the California Department of Education.

### Findings

1. The district has provided mandatory professional development in both designated and integrated English language development, which was offered during the regular school day and focused on the California ELD Standards. School site classroom observations indicated classrooms vary in the delivery of instruction and its effectiveness.
2. At most school sites, a daily designated English language development dedicated teaching time is provided and the designated English language development requirement occurs schoolwide, with students grouped by California English Language Development Test level.
3. In most schools, teachers attempt to provide integrated English language development instruction to all English language learners in their classrooms regardless of California English Language Development Test level.
4. The district utilizes a reclassified student monitoring record to provide for review and monitoring of individual student's needs after they have exited the English learner program.
5. Across classrooms, data is not consistently analyzed to focus on the progress of English learners, allowing teachers to make adjustments to instructional strategies or placement in intervention programs as needed.
6. The high school level has a consistent time block and plan for the delivery of daily designated English language development.

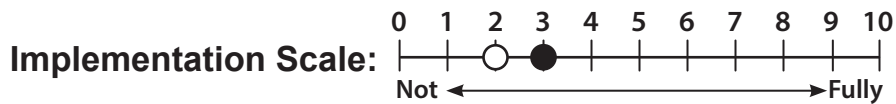
### Recommendations for Recovery

1. As a next step for improvement of the effectiveness of designated ELD, district office personnel should focus on the quality of instruction provided to English learners during this instructional block. A consistent system for monitoring instructional quality at the site level with the support of district personnel should also be developed.
2. As a next step for improvement of the effectiveness of integrated ELD, district office personnel should focus on the quality of instruction provided to English learners during this instructional time. A consistent system for monitoring instructional quality at the site level with the support of district personnel should be developed.

3. The district should continue implementing its system for monitoring English learners and reclassified students to ensure they continue to make academic progress.
4. The district should ensure that data is consistently analyzed to focus on the progress of English learners across all classrooms.
5. District office personnel should continue to implement their systematic approach to providing assistance to site principals and teachers in serving English learners and holding them accountable for complying with state and federal regulations on instructional support for English learners.

### Standard Partially Implemented

July 2013 Rating: 2  
 July 2014 Rating: 2  
 July 2015 Rating: 2  
 July 2016 Rating: 2  
 July 2017 Rating: 2  
 July 2018 Rating: 3



## 3.18 Instructional Strategies

---

### Professional Standard

The LEA employs specialists for improving student learning, including content experts and specialists with skills to assist students with specific instructional needs.

### Findings

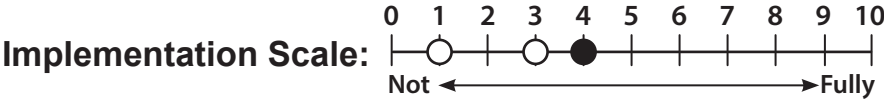
1. District coaches reflect both elementary and secondary levels of experience. Since FCMAT's last visit, coaches have been moved back to the district office and are assigned from there. The district has coaches for ELA/ELD and math, but it no longer has technology coaches.
2. Coaches provided districtwide professional development regarding specific curriculum use and instructional strategies. This professional development was mandatory and provided during the regular school day.
3. District coaches continue to work individually with teachers by request. Staff report that coaches are responsive when requested but sometimes are unavailable because of other commitments or the limited amount of time after school that is available for professional development. There are varying degrees of acceptance of the district coaching model, with some sites greatly utilizing the coaches and others very little. This creates an inconsistent level of support throughout the district.
4. School sites report that it is sometimes difficult to utilize coaches for all-staff professional development because of availability.
5. Interviews indicate there is no consistent understanding of a particular system or plan for coaching support.
6. At some school sites, intervention teachers provide targeted instruction for students with identified instructional needs.

### Recommendations for Recovery

1. Given the district's high number of English learners and the emphasis on providing instruction using the California ELD standards, the district should employ an additional or existing coach who is dedicated solely to English language development and delivery of services to English learners.
2. The district should work with school site personnel to develop a consistent, targeted plan for utilizing coaches to impact instruction and increase the effectiveness of classroom teachers.

# Standard Partially Implemented

July 2013 Rating: 3  
July 2014 Rating: 1  
July 2015 Rating: 3  
July 2016 Rating: 4  
July 2017 Rating: 4  
July 2018 Rating: 4



## 3.22 Instructional Strategies

---

### Professional Standard

The LEA offers a multiyear, comprehensive high school program of integrated academic and technical study that is organized around a broad theme, interest area, or industry sector. (EC 52372.5, EC 51226)

### Findings

1. The district provides students with the necessary courses to meet high school graduation requirements, and gives support to all students to complete UC and CSU required courses.
2. The high schools are offering dual enrollment opportunities for students through El Camino Community College. Some dual enrollment classes are available only after the regular school day.
3. The substance and rigor of observed instruction varied from classroom to classroom and school-by-school in the district's high schools, with learning objectives unclear in some classrooms.
4. Project Lead the Way continues to be fully operational at both the middle high and high school levels.
5. There continues to be many planned initiatives for career pathways as outlined during previous FCMAT visits, and several have come to fruition at both high school sites.
6. The district has continued its partnership with the Southern California Regional Occupational Center (SCROC) for this review period; however, is anticipating discontinuing that partnership for the 2018-19 fiscal year and is now working with the local community college to provide the services previously provided by SCROC.
7. City Honors Preparatory High School continues to have designated pathways for students that include engineering, design and physics.

### Recommendations for Recovery

1. The district should ensure that the degree of design, execution, and delivery of designed pathway programs and courses increases for the 2018-19 school year in all comprehensive high schools.
2. The district should continue to offer dual enrollment opportunities through the local community college and consider expanding these opportunities to occur during the regular school day.
3. The district should continue to expand its program offerings and pathways based on community-identified interests and needs.

4. The district should continue to implement a system of support to ensure that the degree of execution and delivery of programs and courses is consistent from school to school.

### Standard Partially Implemented

July 2013 Rating: 5

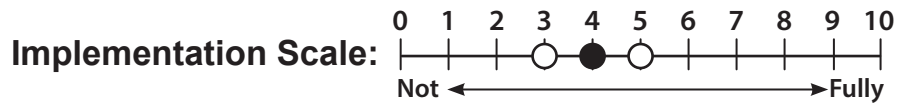
July 2014 Rating: 5

July 2015 Rating: 3

July 2016 Rating: 3

July 2017 Rating: 3

July 2018 Rating: 4



## 4.3 Assessment and Accountability

---

### Professional Standard

The LEA has developed summative and frequent common formative assessments that inform and direct instructional practices as part of an ongoing process of continuous improvement.

### Findings

1. The district participates in the annual statewide CAASPP summative assessment system. Agendas from district and site staff meetings indicate that the overall student performance data from the spring 2017 administration was reviewed at the beginning of the 2017-18 school year.
2. The district disseminated an assessment calendar for 2017-18 that lists all district required assessments and the timeline for their administration. As noted in the findings for Standard 2.4, the district has no written comprehensive assessment plan for full implementation of a balanced assessment system.
3. The district discontinued the use of the Illuminate benchmarks as a formative assessment tool during the 2017-18 school year. CAASPP IABs were used in place of the previous district benchmark assessments.
4. The district identified ongoing formative assessment as a key element of the district instructional framework. The Pupil Achievement Plan lists five nonnegotiables for classroom practice, one of which is checking for understanding. Ongoing formative assessment was identified by the district as an element of a coherent instructional system. Checking for understanding is included on the district DigiCoach classroom instruction observation protocol. Professional development sessions provided to all teachers this year included content on formative assessment practices/checking for understanding.
5. As noted previously in this report, the district requires administration of the i-Ready diagnostic assessment a minimum of twice per year as a formative assessment tool. District staff monitor completion rates, which range within individual school sites, from teacher to teacher, from 64%-100% completion. Most school sites had completion rates in the 80%-90% range. District administrative staff address issues regarding completion rates with site principals as needed.
6. Results from the i-Ready assessments demonstrate that few district students meet grade-level standards as measured by this assessment. This same pattern is evident in the CAASPP summative assessment results. Student performance varies between schools, grade levels, and individual teachers. Districtwide data from the March i-Ready assessments at all grade levels indicates that the majority of students scored below grade level in both English language arts (ELA) and math. iAgendas provided to FCMAT from staff meetings and/or analysis and reflection forms from PLC meetings show



minimal evidence of explicit instructional action plans being discussed and/or developed to address the high percentage of students scoring below grade level on the i-Ready assessments. As noted in Standard 2.4, there is no common district form or format/structure for PLC data analysis, reflection and action planning.

7. As noted above, the district instituted the use of the IABs from the CAASPP system as a formative assessment tool during the 2017-18 school year. Two ELA IABs and two mathematics IABs were required at grade levels 3-8 and high school. Teachers at all appropriate grade levels were provided with initial training on the IAB system during professional development sessions. Based on agendas submitted to FCMAT for those professional development sessions, approximately two hours was allocated on the topic of IABs, limiting the amount of hands-on time for teachers to become familiar with all aspects of the system, including hand-scoring protocols, resources and available reports for use to guide instructional practices in the classroom.
8. There is some evidence that the results of the IAB assessments were reviewed at PLC meetings, but little evidence that the review resulted in extensive analysis of the variety of data reports available from the system and the development and implementation of explicit instructional action plans to address students' instructional needs.
9. While some district administrators have encouraged teachers to use Illuminate to create standards-aligned assessments as formative/progress monitoring tools, few teachers use the system for this purpose. Assessments from the district-adopted instructional materials have been uploaded into Illuminate as optional assessments for teacher use.
10. Some teachers use short cycle (as defined in the California ELA/ELD framework), instructionally embedded assessment practices in their classrooms to determine next steps in instruction. Implementation of this process is not yet prevalent in classrooms across the district, but was observed more frequently this year than last year during FCMAT classroom observations. A few teachers were observed using methods to check the understanding of all students simultaneously during instruction, such as white boards, signals or response cards.

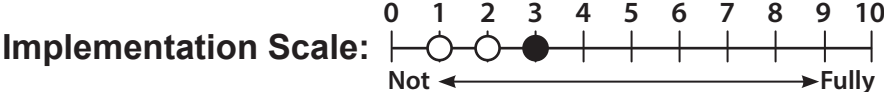
## **Recommendations for Recovery**

1. Continue to develop the district system for formative assessment as a key component of the comprehensive district balanced assessment system plan (see Standard 2.4).
2. Create a comprehensive plan for district assessments. If IABs are included in the district assessment plan, provide additional training to principals and teachers to ensure standardization in administration and scoring of the assessments to increase the accuracy of the data generated (see Standard 2.4). If the district continues to use the Illuminate system, accelerate efforts to train and support the use of the system for grade level/department created common formative assessments.
3. Identify effective, continuous use of student performance data to guide instructional decisions at the site and classroom level as an urgent priority for the district.

4. Provide principals with ongoing professional development to increase their skills and knowledge on the effective, continuous use of data to inform instructional and curricular decisions at the school and classroom levels. This professional development should include a continuum of learning opportunities (e.g. demonstrations, modeling, observations, reading, dialogue, case studies, lesson study) and offer practice applying specific strategies/techniques for coaching teachers in the effective analysis of student achievement data that results in explicit instructional action plans and appropriate changes in classroom practice. Include follow-up procedures/strategies for monitoring implementation of the instructional action plans in the content of the professional development.
5. Provide intensive and ongoing professional development to teachers to increase their capacity to effectively analyze student achievement data and to use student-level data to guide instructional planning and delivery. This professional development should include a continuum of learning opportunities (e.g. observations, demonstrations, modeling, guided practice, coaching, case studies, reading, dialogue, lesson study) and offer teachers structured guided practice activities on developing explicit instructional action plans that result in appropriate changes in classroom instructional practices.
6. Ensure that PLC meetings are consistently focused on reviewing and analyzing student performance data (short and medium cycle assessment data as discussed in the California ELA/ELD framework) and that those meetings result in explicit action plans for curricular content and instructional delivery. The cycle of inquiry model being used with InnovateEd might be applied to PLC meetings at all sites for this purpose.
7. Systematically gather evidence during classroom observations/walk-throughs, lesson plans, and PLC documents that student performance data analysis results in classroom-level changes in curricular and instructional practices.
8. Continually provide support to principals and monitor their progress on requiring explicit instructional action plans generated by teachers and PLCs, and accountability to ensure those plans are implemented.
9. Include the effective use of frequent, instructionally embedded, short cycle formative assessment practices to check for understanding and inform next steps in teaching and learning in ongoing professional development content for principals and teachers. Emphasize the use of frequent checks for understanding that involve gathering data from all students simultaneously (e.g. white boards, response cards or technology based response methods) in the professional development content. Include a continuum of professional learning activities with a focus on structured demonstrations, modeling, observations, and guided practice/application opportunities. To the greatest extent possible, these professional learning experiences should be classroom embedded.

# Standard Partially Implemented

July 2013 Rating: 3  
July 2014 Rating: 1  
July 2015 Rating: 2  
July 2016 Rating: 3  
July 2017 Rating: 3  
July 2018 Rating: 3



## 4.4 Assessment and Accountability

---

### Professional Standard

The LEA provides an accurate and timely school-level assessment and data system as needed by teachers and administrators for instructional decision-making and monitoring.

### Findings

1. The district provides school-level assessment data to principals and teachers in a timely manner. Reports have been provided for i-Ready assessments, and for Smarter Balanced IABs and summative assessments. Detailed information is available in the reports, including grade level, teacher, individual student, content standard, and DOK level results. The Aeries student information system provides additional student-level data.
2. Principals received training on access and use of the variety of data reports available in the i-Ready system during previous school years. This year, they received an overview training from district instructional coaches on administration of the CAASPP IABs. There is minimal evidence that the broad range of assessment data provided is effectively analyzed and used to guide instructional decision-making and monitor student progress.
3. District plans (LCAP, Pupil Achievement Plan) include goals/action steps that require the use of data-driven instructional decision-making and monitoring.
4. The district has begun to implement some procedures to ensure that principals and teachers are accountable for using data to inform instruction and monitor student progress, but those procedures are not yet systematic and consistent.

### Recommendations for Recovery

1. Intensify district focus on consistently implementing and monitoring procedures/processes to ensure that assessment data provided by the district is used to inform instruction and monitor student learning progress as required by district plans.
2. Continue to provide a continuum of professional development opportunities to principals and teachers to increase the capacity of all administrative and teaching staff to effectively analyze and apply data to instructional planning and classroom instructional practices to strengthen their skills to effectively implement the procedures/processes (see standards 2.4 and 4.3). To the greatest extent possible, the professional development experiences should involve teams:
  - Using actual district provided student data reports;
  - Engaging in structured, hands-on guided practice in the analysis of those reports; and
  - Developing explicit instructional action plans based on that analysis.

3. Allocate time during monthly meetings for principals and site assessment team members that is dedicated to fully understanding the potential uses of i-Ready, Illuminate, and the Smarter Balanced IABs and summative assessment system data and to applying that data to the development of explicit instructional plans that accelerate student learning. These meetings should be part of a coherent, ongoing continuum of professional development that supports principals' and other members of the schools' assessment teams' ability to use data to accelerate student learning through improved classroom instruction and to continuously monitor student progress.
  
4. Hold principals and teachers accountable for using the school and classroom level data provided by the district system to improve classroom instruction through classroom observations, review of lesson plans, staff meeting and PLC meeting products (e.g. plans, schedules, lessons based on data analysis), student work products, and assessment data.

### Standard Partially Implemented

July 2013 Rating: 4

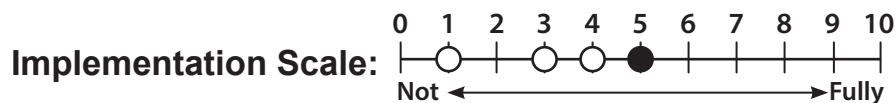
July 2014 Rating: 1

July 2015 Rating: 3

July 2016 Rating: 4

July 2017 Rating: 5

July 2018 Rating: 5



## 4.5 Assessment and Accountability

---

### Professional Standard

School staff assesses all students to determine students' needs, and whether students require close monitoring, differentiated instruction, additional targeted assessment, specific research based intervention, or acceleration.

### Findings

1. A districtwide MTSS as described in the California ELA/ELD framework is in the early development stage. An intervention map was developed, illustrating a three-tiered system of support for both academic and behavioral issues. The focus across the district this year for both academic and behavioral strands has been on Tier I services. In addition, an IUSD decision tree document (often referred to as the MTSS map) was developed to articulate steps to be followed in implementing the MTSS
2. Effective first instruction was identified as the key Tier I universal strategy to address academic needs of all students. It was defined in the Pupil Achievement Plan (page 2, item 1b). District staff have received initial professional development on effective first instruction.
3. The district Pupil Achievement Plan establishes a timeline for full implementation of Tier II interventions by June 2019 and for Tier III interventions by June 2020.
4. The district assessment calendar requires i-Ready assessments to be administered to students in grades K-8 and to some high school students a minimum of twice per academic year in both ELA and mathematics. Select CAASPP IABs are administered twice a year for ELA and mathematics in grades 3-8 and high school. These assessments yield data that can be used to determine student needs for close monitoring, differentiated instruction, additional targeted assessment, intervention, or acceleration.
5. Some individual school sites are administering additional assessments that can be used to determine student needs for close monitoring, differentiated instruction, additional targeted assessment, intervention, or acceleration. Examples include DIBELS, Imagine Learning, and writing assessments.
6. The data from these assessments is used inconsistently by school staff to identify student learning needs, and determine whether students require close monitoring, differentiated instruction, additional targeted assessment, specific research based intervention, or acceleration.
7. No specific districtwide assessments are available for students in grades 9-12 to determine students' needs and whether they require close monitoring, differentiated instruction, additional targeted assessment, specific research based intervention, or acceleration. i-Ready is used for this purpose at the high schools in some instances.

8. The district LCAP includes a statement directing all sites to “incorporate appropriate intervention during the regular instructional day.” There is no clearly articulated district plan for providing equitable access to research based intervention at all school sites during the regular instructional day. There is wide variation in how, when, at what level of intensity, by whom, and to whom academic intervention services are provided at individual schools during the regular school day.
9. It is unclear what assessments are available to identify students that may be in need of Tier III intensive academic interventions or what, if any, Tier III academic interventions are available to those students besides special education placement and/or additional time in the i-Ready program.
10. It is unclear how schools systematically assess students to determine whether they would benefit from acceleration.
11. There was minimal evidence of differentiated instruction or close monitoring of students in general education classrooms during FCMAT classroom observations.
12. Principals have varying degrees of skill and knowledge at ensuring that teachers assess students appropriately and/or provide instruction that meets student needs with differentiated instruction, additional targeted assessment, specific research based intervention, or acceleration.
13. Principals who conduct walk-throughs and/or classroom observations have varying degrees of knowledge regarding effective assessment and instructional practices. Some are not well prepared to coach teachers to implement practices that would better meet the diverse needs of students through differentiated instruction, additional targeted assessment, specific research based intervention, or acceleration.

## **Recommendations for Recovery**

1. Ensure that all district and site instructional staff are knowledgeable about the district expectations, policies and/or procedures required for full, effective implementation of an MTSS model (as described in the California ELA/ELD framework document), including the academic and behavioral components as illustrated in the district implementation map.
2. Accelerate the development of the organizational and procedural components of the Tier II and Tier III levels of the district MTSS system, including assessment systems for identifying student needs, progress monitoring procedures/tools to assess student progress, ongoing MTSS professional development for educators in the district for effectively implementing Tier II and Tier III support, and methods for program evaluation.
3. Develop a formal, systematic, districtwide plan for providing students equitable access to intervention and acceleration during regular school hours as appropriate to identified student need. Include a variety of assessment tools to identify individual student needs

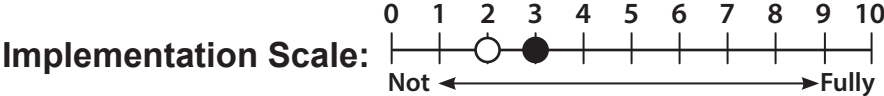
as a part of the plan (a range of grade/age level appropriate assessments). Ensure that the plan is implemented at all sites and that implementation is monitored for consistency and effectiveness across the district. Continue to provide after-school intervention as an additional opportunity to meet student learning needs.

4. Provide a continuum of ongoing professional development learning experiences to principals and teachers on the full, effective implementation of the MTSS model for student support, including:
  - High functioning SSTs.
  - In-depth learning experiences on effective first instruction.
  - Use of a variety of assessment tools to determine student needs for close monitoring, differentiated instruction, additional targeted assessment, specific research based intervention, or acceleration.
  - Models for intensive intervention service delivery during the regular instructional day.
5. The assessment tools should include, but not be limited to, i-Ready, IABs, instructional materials assessments, assessments appropriate for use with secondary students, and classroom embedded formative assessments. To the greatest extent possible, provide classroom embedded professional learning experiences, such as demonstrations, model lessons, collaborative lesson planning and teaching with professional expert (e.g. district instructional coach, InnovateEd consultant).
6. Provide principals with structured practice applying specific techniques for supporting effective teacher use of assessment data to determine individual student needs for differentiated instruction, additional targeted assessment, specific research based intervention, or acceleration.
7. Support and monitor consistent, effective implementation of the MTSS process at all sites in the district to ensure that students are appropriately assessed using a variety of appropriate assessment tools in order to identify student needs and determine which students require close monitoring, differentiated instruction, additional targeted assessment, specific research based intervention, or acceleration and to provide appropriate academic support to identified students.



# Standard Partially Implemented

July 2013 Rating: 3  
July 2014 Rating: 2  
July 2015 Rating: 3  
July 2016 Rating: 3  
July 2017 Rating: 3  
July 2018 Rating: 3



## 4.10 Assessment and Accountability

---

### Professional Standard

The LEA and school site administration monitor fidelity of program implementation in the delivery of content and instructional strategies.

### Findings

1. District priorities for delivery of content and instructional strategies (e.g. rigor, student engagement) have been established in the LCAP and Pupil Achievement Plan and have been communicated to principals and teachers.
2. Effective first instruction has been identified as a districtwide focus. The elements of effective first instruction are delineated in the Pupil Achievement Plan and were presented to teachers during district professional development sessions. Districtwide instructional nonnegotiables are also identified in the Pupil Achievement Plan. They have been discussed at principal meetings. Individual principals are responsible for communicating the nonnegotiables to their respective staffs.
3. The stated district expectation is that principals are observing in classrooms and collecting evidence of fidelity in program implementation in the delivery of content and use of instructional strategies. Using a walk-through/observation process, principals are expected to identify teachers in need of targeted support and professional learning and to provide appropriate support to those teachers to increase the effectiveness in the delivery of content and use of instructional strategies.
4. Beginning in December 2017, the district instituted a requirement that all principals use the DigiCoach program for classroom walk-throughs/observations. The components of the DigiCoach observation tool are partially aligned to the identified components of effective first instruction and the districtwide instructional nonnegotiables. Some key components of effective first instruction and the nonnegotiables are not included in the current template (e.g. standards based instruction, engagement, alignment of lesson plans, posted objectives and learning activities).
5. The DigiCoach system provides summaries of classroom observation data, both aggregated and disaggregated, that can be used at individual sites and at the district level to monitor progress on implementation of priorities for the delivery of content and use of instructional strategies. FCMAT was provided with one example of a summary report that demonstrated wide variation between school sites and between component items (e.g. 0%-100%), in the range of implementation of the priorities. Some school site data showed 100% implementation for all items on the observation form, which was not consistent with FCMAT classroom observation data. It is not clear how much time has been devoted with district and site administrators to a formal norming/calibration process to minimize variation in use of the tool and to increase accuracy of the data gathered.

6. To date, the district has not used baseline data from the DigiCoach data summaries to set measurable improvement goals for increasing fidelity of program implementation of district identified priorities for the delivery of content and use of instructional strategies. That process has also not occurred at any school sites in the district.
7. The chief academic officer has set an expectation that district executive directors of elementary and secondary education will visit each of their assigned school sites a minimum of one time per month to observe instruction with the site principal and discuss follow-up steps to improve classroom instruction. There is evidence that the expectation to visit the sites once per month is generally met by the executive directors. The elementary executive director submitted examples of completed observation forms from her site visits (not the DigiCoach template). The secondary executive director submitted copies of the summary logs/forms that he submits to the chief academic officer documenting his time at sites. Classroom instruction is not always observed with the site principal on site visits based on the documentation submitted to FCMAT. When the forms indicated that classroom instruction was observed, there was not always documentation provided that follow-up steps to improve classroom instruction were discussed.
8. The district expectation on how frequently principals should monitor programs and discuss the results of observations with the teachers has not been clearly articulated. The amount of time spent observing instruction in classrooms continues to vary widely between school sites. Principals reported that their time monitoring classroom instruction is often minimized because of other administrative/management responsibilities.
9. Principals use the DigiCoach system to deliver feedback to teachers following each observation. The district expectation is that feedback will consist of two or three validating comments and one suggestion for improvement. Multiple examples of implementation of this practice were shared with FCMAT. Some of the improvement feedback comments provided teachers with specific and actionable suggestions for instructional improvement.

## **Recommendations for Recovery**

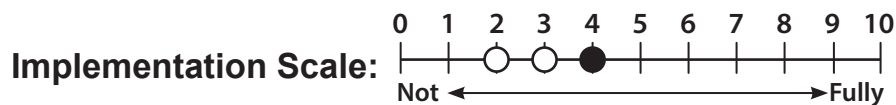
1. Make classroom observations that focus on fidelity of program implementation in the delivery of content and instructional strategies (as articulated by the district in the definition of effective first instruction and instructional nonnegotiables) a high priority for district and site administrators. Increase the amount of time and human resources devoted to the process to accelerate the improvement of classroom instruction at all sites.
2. Consider increasing the amount of time the executive directors of elementary and secondary education spend conducting classroom observations with site principals. Set clear expectations for the amount of time principals should spend weekly observing classroom instruction. Continue to hold meetings between the chief academic officer and principals that include classroom observations at their school sites.

3. Revise the DigiCoach classroom observation template to directly align with the district-articulated priorities as summarized/paraphrased below and to include measurable, specific teacher and/or student behaviors that can be monitored for change:
  - Standards aligned, purposeful lessons using district-adopted curriculum, alignment of lesson plans, posted objectives and learning activities (including variety of DOK levels);
  - Positive environments (including observable PBIS elements);
  - Active student engagement (observable behaviors beyond compliant, on-task behavior);
  - Checking for understanding/instructionally embedded formative practices (e.g. frequency, individual and group strategies, use of volunteers and nonvolunteers, multiple measures, actionable feedback);
  - Research based instructional strategies (selected from professional development content, e.g. grouping, differentiation, interactive learning, modeling, guided practice, gradual release of responsibility).
4. Develop a clear, common understanding on the part of district and site administrators of the observable, measurable behaviors that provide evidence of fidelity of program implementation in the delivery of content and instructional strategies. To gather consistent, accurate, data on program fidelity implementation and improvement using DigiCoach, devote time to structured, hands-on professional learning experiences for district administrators and principals to norm/calibrate their use of the DigiCoach observation tool components. Continuously revisit and monitor the common understanding of teacher and student behaviors that provide evidence of appropriate, quality implementation of the district identified instructional priorities.
5. Provide professional development to all teachers on the observable, measurable components of the DigiCoach observation tool. Ensure that teachers have a clear understanding of the rationale for the chosen components and of what evidence demonstrates appropriate, quality classroom implementation of those components.
6. Establish frequency baseline measures for the DigiCoach elements at both the district and individual site levels. Select two or three specific elements for targeted improvement and formulate specific, measurable, attainable, relevant and time-bound (SMART) goals for increasing the frequency of implementation (again, district and site based). Use the DigiCoach data reports to monitor progress toward the goals. As each goal is reached, select another element and continue the process.
7. Data gathered by principals should be submitted to the district at least monthly for review and both aggregate and disaggregate analysis. The executive directors of elementary and secondary education should submit DigiCoach data from their site observations (conducted with the principal) monthly for inclusion in the progress monitoring system.

8. District administrators should regularly allocate time during district administrative team and principal meetings to review the DigiCoach classroom observation data and to discuss and analyze that data at both district and site levels in order to monitor progress on SMART goals related to fidelity in the implementation of programs, content, strategies and continuous improvement of instruction.
9. Provide principals with differentiated, ongoing professional learning experiences on effective practices for classroom walk-throughs/observations focused on the district instructional priorities. Include content and practice on providing specific, actionable feedback to teachers based on observation data and on follow-up and/or support strategies that result in improved teacher fidelity in the delivery of content and instructional strategies.
10. Ensure that all classroom observations/walk-throughs result in specific actionable feedback being provided to teachers, both individually and collectively, focused on the continuous improvement of all teachers in the delivery of content and use of instructional strategies. Monitor the effectiveness of feedback in changing classroom delivery of content and instructional strategies.
11. Collaboratively determine the best way to establish consistent support to the principals so that they can spend increased time observing classroom instruction and monitoring the fidelity of program implementation in the delivery of content and instructional strategies.

### Standard Partially Implemented

July 2013 Rating: 4  
 July 2014 Rating: 2  
 July 2015 Rating: 3  
 July 2016 Rating: 4  
 July 2017 Rating: 4  
 July 2018 Rating: 4



## 4.12 Assessment and Accountability

---

### Professional Standard

Written policies and procedures are in place to ensure that special education processes are conducted pursuant to federal and state laws and that staff is provided appropriate, ongoing training to ensure proper implementation.

### Findings

1. The district has adopted policies and systematic procedures for identifying, screening, assessing, planning, implementing, reviewing, and performing triennial assessments of special-needs students.
2. Special education staff has received training periodically on the district policies and procedures during district meetings.
3. The district policy manual has been revised and is posted on the district website for access. In addition, a simplified version of the manual has been created, along with checklists for principals and special education staff, to help ensure compliant practices. A hard copy of the simplified version of the manual was distributed to special education staff.
4. Changes in the district special education administrative staff have caused significant challenges in the appropriate implementation and monitoring of established policies and procedures. Issues of compliance pursuant to federal and state laws exist (e.g. over identification of special education students, noncompliant IEPs). There is no permanent district director of special education. The former executive director of special education compliance has resigned and is working for the district as a consultant with the title of interim director of special education. In the absence of permanent special education district administrative leadership, the issues of compliance remain a serious concern.
5. Multiple principals noted that the special education program specialists provide valuable support at individual school sites in regard to implementation of compliant practices.
6. There was no evidence that general education staff at school sites have received ongoing training to ensure they appropriately implement the adopted policies and procedures.

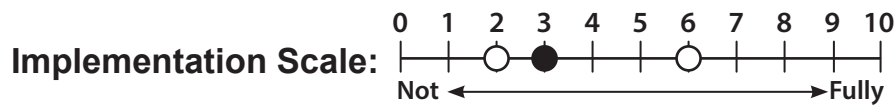
### Recommendations for Recovery

1. Hire a district director of special education with prior district-level experience. Establish a timeline for resolving any remaining issues of noncompliance and implement action steps to resolve those issues.
2. Closely monitor special education processes and program services moving forward to make sure that they are conducted pursuant to federal and state laws to ensure that compliant and quality services are provided in the district to identified special education students.

3. Continue to annually review the district policy manual and revise as deemed appropriate in order to strengthen implementation of policies and procedures as they relate to processes, programs, and the internal monitoring of special education compliance and quality.
4. Provide professional development at each school site for general education staff so that they fully understand what is required of them in ensuring that special education processes are conducted pursuant to federal and state laws. Ensure that they are aware of current compliance and quality issues and know their role in addressing those issues.

### Standard Partially Implemented

July 2013 Rating: 6  
July 2014 Rating: 2  
July 2015 Rating: 3  
July 2016 Rating: 2  
July 2017 Rating: 3  
July 2018 Rating: 3



## 5.1 Professional Development

---

### Professional Standard

The LEA provides a continuing program of professional development to keep instructional staff, administrators, and board members updated on current issues and research pertaining to curriculum, instructional strategies, and student assessment.

### Findings

1. The chief academic officer provides instructional leadership and planning for professional development. Many professional development opportunities have been provided since FCMAT's last visit, including mandatory professional development during the regular school day regarding English language arts and English language development.
2. Pivot Learning Partners and InnovateEd provide coaching support for school leaders and school sites.
3. District office personnel have worked in conjunction with the county office to provide multiple opportunities for professional development for both elementary and secondary teachers.
4. All school sites have been provided with professional development regarding PBIS.
5. The district did not provide any evidence of PD provided to board members regarding curriculum, instructional strategies or assessment. However, during this review period there were presentations to the board on CAASPP 2017 Test Results, California Dashboard Update, DELAC Reclassification Update, Single Plans for Student Achievement Update and California Accountability Model & School Dashboard.

### Recommendations for Recovery

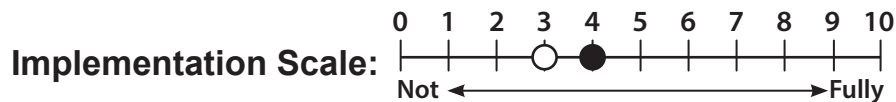
1. When providing professional development, special attention should be paid to the following: a) analyzing follow-up data to determine next steps in professional development, b) ongoing follow-up on implementation of strategies learned, c) evaluating and adjusting the next steps for further training and refinement of skills, and d) making the training as site- and grade-level-specific as is possible.
2. The district should continue to ensure that all school sites, administrators and teachers participate in professional development offerings to provide quality, equitable instruction for all students.
3. Clear expectations for the outcomes of professional development should continue to be reinforced so that all instructional staff will participate and implement the strategies taught.



4. The district should continue to provide professional development to site administrators to support their ability to sustain monitoring, support and ongoing feedback to teachers to ensure that the strategies they have learned are consistently implemented across the district.
5. The district should continue to focus on specific professional development and strategic core strategies designed to improve student academic performance, with an emphasis on data-driven instruction and making instructional decisions based on assessment results.
6. Since there are many opportunities for professional development, the district should continue to implement a comprehensive and cohesive plan for classroom implementation, including the planned lesson studies utilizing instructional coaches.
7. The district should include board member training regarding curriculum, instructional strategies and assessment in their comprehensive professional development plan.

### Standard Partially Implemented

July 2013 Rating: 4  
 July 2014 Rating: 3  
 July 2015 Rating: 4  
 July 2016 Rating: 4  
 July 2017 Rating: 4  
 July 2018 Rating: 4



## 5.3 Professional Development

---

### Professional Standard

The LEA provides opportunities and ongoing support for teachers to collaborate on the analysis and improvement of curriculum, instruction, and use of assessment data.

### Findings

1. Some school sites report that there is little time for teachers to collaborate on analyzing and improving curriculum, instruction, and use of assessment data.
2. The district has provided initial professional development in the implementation of IABs.
3. At the high school level, some sites use a common prep period to facilitate analyzing data, but this is not systematically in place.
4. Observations of classroom instruction indicate that few classrooms regularly differentiate instruction based on needs developed through analysis of student performance data.
5. Although i-Ready diagnostic assessments are required for grades K-8, there is little evidence of teacher collaboration to analyze this data to improve curriculum and instruction.

### Recommendations for Recovery

1. The district should provide teachers with additional training and guidance to analyze student performance data and determine how instructional strategies should be adjusted as a result of the data analysis.
2. Collaboratively, the district and school sites should design and implement a protected time for data-driven conversations and the implementation of targeted instruction based on findings at the school site level.
3. Principal walk-through visits/observations of classrooms should focus on district instructional priorities identified in the Pupil Achievement Plan, as well as implementation of strategies and differentiation of instruction resulting from data collaboration meetings, with frequent feedback to teachers.
4. The district should develop a system for data collection and analysis at the high school level that is consistent and required across all school sites and departments.

## Standard Partially Implemented

July 2013 Rating: 3

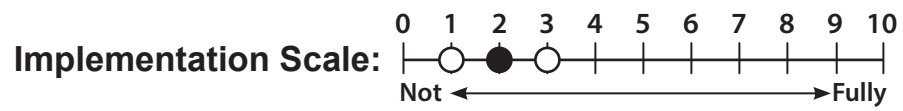
July 2014 Rating: 1

July 2015 Rating: 1

July 2016 Rating: 1

July 2017 Rating: 2

July 2018 Rating: 2



## 5.5 Professional Development

---

### Professional Standard

The LEA plan includes budgeted coherent professional development activities that reflect research-based strategies for improved student achievement and a focus on standards-based content knowledge.

### Findings

1. The district continues to provide access to many research-based professional development opportunities, including integrated and designated English language development and Cognitive Guided Instruction, as well as other aspects of instruction.
2. The district, in conjunction with outside entities, provides a wide variety of professional development opportunities. In addition, the district supports staff attendance at professional development opportunities offered by the Los Angeles County Office of Education.

### Recommendations for Recovery

1. The district should create a comprehensive and cohesive plan that ensures that professional development is centered on identified needs based on student data, content standards and research-based best practices for all students (see Standard 5.1).
2. The district should ensure that there is a coherent and measured connection between professional development and classroom implementation.

### Standard Partially Implemented

July 2013 Rating: 3

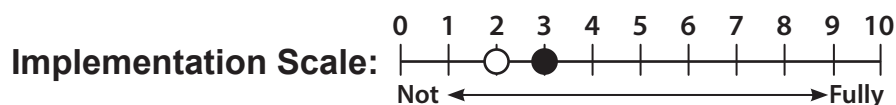
July 2014 Rating: 2

July 2015 Rating: 2

July 2016 Rating: 3

July 2017 Rating: 3

July 2018 Rating: 3



## 6.1 Data Management/Student Information Systems

---

### Legal Standard

The LEA assigns and maintains Statewide Student Identifiers and maintains all data to be reported to the California Longitudinal Pupil Achievement Data System (CALPADS) and the Online Public Update for Schools (OPUS) necessary to comply with No Child Left Behind reporting requirements. (EC 60900(e))

### Findings

1. The district has implemented a new organizational chart related to CALPADS reporting for the 2017-18 school year. The database administrator acts as the CALPADS administrator and works directly with the collecting and reporting of data. He works closely with the executive director of information technology by meeting weekly to discuss any issues with CALPADS reporting. The assessment and instructional technology TOSA started in February 2018 and also began working closely with the database administrator in the area of CALPADS reporting.
2. The district continues to have specialized data reviewers who look at data in their area of expertise. The district continues to work to improve the process and quality of data reported. During this review period, the district identified a problem where an AERIES field that identifies an exit reason for students who left the district was left intentionally blank when site personnel did not know the school they transferred to or reason for their exit. By identifying this lack of data reporting, training personnel to appropriately identify and report the data, the district was able to positively impact the information related to those students such as dropout rate and cohort graduation rate.
3. The CALPADS administrator and executive director of IT hold monthly data management meetings for staff that are responsible for entering data at school sites and other specialized departments (e.g. Special Education, Food Service). These meetings are mandatory and discuss such issues as deadlines for reporting, error management, changes to reporting and specific issues between the AERIES student information system and CALPADS. Information reviewed shows the district being proactive in timely and accurate reporting.
4. The district continues to host monthly meetings in the technology lab that is open to all personnel responsible for entering data. This allows them to get individualized help. The database administrator and data technicians are available to assist.
5. Although the district had many changes in leadership positions, a review of the California School Directory on the CDE website reflects current information for all school sites and the district. This directory is an online resource for obtaining contact and general information about schools and districts and is updated using the Online Public Update for Schools (OPUS).

## Recommendations for Recovery

1. The CALPADS administrator and executive director of IT should continue to be provided with sufficient resources and assistance to ensure that the district can comply with the state requirements regarding maintaining statewide student identifiers and to work with the state regarding CALPADS and OPUS.
2. District staff should continue to provide monthly training to those responsible for entering data at school sites and other specialized departments as well as the open invitation individualized help sessions. Continue to monitor the implementation of processes at the school sites and provide additional training for any area identified as problematic.
3. The district should hold site administration accountable for reviewing and analyzing data specific to their school site. This is an additional layer of review for ensuring the accuracy of the data. The district should regularly review what site administrators should be looking for in their data and processes to follow if the data does not appear accurate.

## Standard Partially Implemented

July 2013 Rating: 4

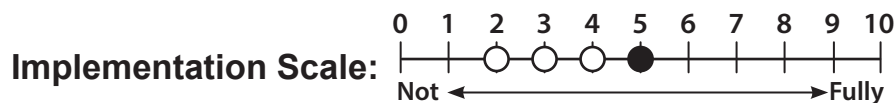
July 2014 Rating: 3

July 2015 Rating: 4

July 2016 Rating: 2

July 2017 Rating: 4

July 2018 Rating: 5



# **Table of Pupil Achievement Ratings**





Pupil Achievement Standards		July 2013 Rating:	July 2014 Rating:	July 2015 Rating	July 2016 Rating	July 2017 Rating	July 2018 Rating
1.1	<p>LEGAL STANDARD – PLANNING PROCESSES</p> <p>Categorical and compensatory program funds supplement and do not supplant services and materials to be provided by the LEA. (20 USC 6321)</p>	2	2	5	6	6	7
1.2	<p>LEGAL STANDARD – PLANNING PROCESSES</p> <p>Each school has a school site council, comprised of teachers, parents, principal and students, that is actively engaged in school planning. (EC 52050-52075)</p>	2	2	4	4	5	5
1.4	<p>PROFESSIONAL STANDARD – PLANNING PROCESSES</p> <p>The LEA's policies, culture and practices reflect a commitment to implementing systemic reform, innovative leadership, and high expectations to improve student achievement and learning.</p>	2	1	2	2	2	2
1.5	<p>PROFESSIONAL STANDARD – PLANNING PROCESSES</p> <p>The LEA has fiscal policies and a fiscal resource allocation plan that are aligned with measurable student achievement outcomes and instructional goals including, but not limited to, the Essential Program Components. (Revised DAIT)</p>	1	1	1	3	3	3
1.6	<p>PROFESSIONAL STANDARD – PLANNING PROCESSES</p> <p>The LEA has policies to fully implement the State Board of Education-adopted Essential Program Components for Instructional Success. These include implementation of instructional materials, intervention programs, aligned assessments, appropriate use of pacing and instructional time, and alignment of categorical programs and instructional support.</p>	2	1	2	3	3	5

Pupil Achievement Standards		July 2013 Rating:	July 2014 Rating:	July 2015 Rating	July 2016 Rating	July 2017 Rating	July 2018 Rating
1.8	<p>PROFESSIONAL STANDARD – PLANNING PROCESSES</p> <p>The LEA provides and supports the use of information systems and technology to manage student data, and provides professional development to site staff on effectively analyzing and applying data to improve student learning and achievement. (DAIT)</p>	3	1	3	3	4	4
1.9	<p>PROFESSIONAL STANDARD – PLANNING PROCESSES</p> <p>The LEA holds teachers, site administrators, and LEA personnel accountable for student achievement through evaluations and professional development.</p>	1	1	1	2	2	2
2.1	<p>LEGAL STANDARD – CURRICULUM</p> <p>The LEA provides and fully implements SBE-adopted and standards-based (or aligned for secondary) instructional textbooks and materials for all students, including intervention in reading/language arts and mathematics, and support for students failing to demonstrate proficiency in history, social studies, and science. (EC 60119, DAIT)</p>	4	2	3	3	3	3
2.3	<p>PROFESSIONAL STANDARD – CURRICULUM</p> <p>The LEA has planned, adopted and implemented an academic program based on California content standards, frameworks, and SBE-adopted/aligned materials, and articulated it to curriculum, instruction, and assessments in the LEA plan. (DAIT)</p>	4	2	3	3	3	3
2.4	<p>PROFESSIONAL STANDARD – CURRICULUM</p> <p>The LEA has developed and implemented common assessments to assess strengths and weaknesses of the instructional program to guide curriculum development.</p>	3	1	2	3	3	3

Pupil Achievement Standards		July 2013 Rating:	July 2014 Rating:	July 2015 Rating	July 2016 Rating	July 2017 Rating	July 2018 Rating
2.5	<p>PROFESSIONAL STANDARD – CURRICULUM</p> <p>The LEA has adopted a plan for integrating technology into curriculum and instruction at all grade levels to help students meet or exceed state standards and local goals.</p>	3	1	1	3	3	3
3.1	<p>LEGAL STANDARD – INSTRUCTIONAL STRATEGIES</p> <p>The LEA provides equal access to educational opportunities to all students regardless of race, gender, socioeconomic standing, and other factors. The LEA's policies, practices, and staff demonstrate a commitment to equally serving the needs and interests of all students, parents, and family members. (EC 51007)</p>	3	2	3	3	3	4
3.6	<p>LEGAL STANDARD – INSTRUCTIONAL STRATEGIES</p> <p>The LEA provides students with the necessary courses to meet the high school graduation requirements. (EC 51225.3)</p> <p>The LEA provides access and support for all students to complete UC and CSU required courses (A-G requirement).</p>	5	7	9	9	10	10
3.7	<p>LEGAL STANDARD – INSTRUCTIONAL STRATEGIES</p> <p>The LEA provides an alternative means for students to complete the prescribed course of study required for high school graduation. (EC 51225.3)</p>	5	7	8	9	10	10
3.10	<p>LEGAL STANDARD – INSTRUCTIONAL STRATEGIES</p> <p>The LEA has adopted systematic procedures for identification, screening, referral, assessment, planning, implementation, review, and triennial assessment of students with special needs. (EC 56301)</p>	2	1	3	2	3	3

Pupil Achievement Standards		July 2013 Rating:	July 2014 Rating:	July 2015 Rating	July 2016 Rating	July 2017 Rating	July 2018 Rating
3.12	<p>LEGAL STANDARD – INSTRUCTIONAL STRATEGIES</p> <p>Programs for special education students meet the least restrictive environment provision of the law and the quality criteria and goals set forth by the California Department of Education and the Individuals with Disabilities Education Act. (EC 56000, EC 56040.1, 20 USC Sec. 1400 et. seq.)</p>	6	2	2	2	3	3
3.13	<p>PROFESSIONAL STANDARD – INSTRUCTIONAL STRATEGIES</p> <p>Students are engaged in learning, and they are able to demonstrate and apply their knowledge and skills.</p>	2	1	1	3	3	3
3.15	<p>PROFESSIONAL STANDARD – INSTRUCTIONAL STRATEGIES</p> <p>The LEA optimizes opportunities for all students, including underperforming students, students with disabilities, and English language learners, to access appropriate instruction and standards-based curriculum. (DAIT)</p>	4	2	2	3	3	4
3.16	<p>PROFESSIONAL STANDARD – INSTRUCTIONAL STRATEGIES</p> <p>The LEA makes ongoing use of a variety of assessment systems to appropriately place students at grade level, and in intervention and other special support programs. (DAIT)</p>	2	1	1	2	2	2
3.17	<p>PROFESSIONAL STANDARD – INSTRUCTIONAL STRATEGIES</p> <p>Programs for English language learners comply with state and federal regulations and meet the quality criteria set forth by the California Department of Education.</p>	2	2	2	2	2	3
3.18	<p>PROFESSIONAL STANDARD – INSTRUCTIONAL STRATEGIES</p> <p>The LEA employs specialists for improving student learning, including content experts and specialists with skills to assist students with specific instructional needs.</p>	3	1	3	4	4	4

Pupil Achievement Standards		July 2013 Rating:	July 2014 Rating:	July 2015 Rating	July 2016 Rating	July 2017 Rating	July 2018 Rating
3.22	<p>PROFESSIONAL STANDARD – INSTRUCTIONAL STRATEGIES</p> <p>The LEA offers a multiyear, comprehensive high school program of integrated academic and technical study that is organized around a broad theme, interest area, or industry sector. (EC 52372.5, EC 51226)</p>	5	5	3	3	3	4
4.3	<p>PROFESSIONAL STANDARD – ASSESSMENT AND ACCOUNTABILITY</p> <p>The LEA has developed summative and frequent common formative assessments that inform and direct instructional practices as part of an ongoing process of continuous improvement.</p>	3	1	2	3	3	3
4.4	<p>PROFESSIONAL STANDARD – ASSESSMENT AND ACCOUNTABILITY</p> <p>The LEA provides an accurate and timely school-level assessment and data system as needed by teachers and administrators for instructional decision-making and monitoring.</p>	4	1	3	4	5	5
4.5	<p>PROFESSIONAL STANDARD – ASSESSMENT AND ACCOUNTABILITY</p> <p>School staff assesses all students to determine students' needs, and whether students require close monitoring, differentiated instruction, additional targeted assessment, specific research based intervention, or acceleration.</p>	3	2	3	3	3	3
4.10	<p>PROFESSIONAL STANDARD – ASSESSMENT AND ACCOUNTABILITY</p> <p>The LEA and school site administration monitor fidelity of program implementation in the delivery of content and instructional strategies.</p>	4	2	3	4	4	4
4.12	<p>PROFESSIONAL STANDARD – ASSESSMENT AND ACCOUNTABILITY</p> <p>Written policies and procedures are in place to ensure that special education processes are conducted pursuant to federal and state laws and that staff is provided appropriate, ongoing training to ensure proper implementation.</p>	6	2	3	2	3	3

Pupil Achievement Standards		July 2013 Rating:	July 2014 Rating:	July 2015 Rating	July 2016 Rating	July 2017 Rating	July 2018 Rating
5.1	<p>PROFESSIONAL STANDARD – PROFESSIONAL DEVELOPMENT</p> <p>The LEA provides a continuing program of professional development to keep instructional staff, administrators, and board members updated on current issues and research pertaining to curriculum, instructional strategies, and student assessment.</p>	4	3	4	4	4	4
5.3	<p>PROFESSIONAL STANDARD – PROFESSIONAL DEVELOPMENT</p> <p>The LEA provides opportunities and ongoing support for teachers to collaborate on the analysis and improvement of curriculum, instruction, and use of assessment data.</p>	3	1	1	1	2	2
5.5	<p>PROFESSIONAL STANDARD – PROFESSIONAL DEVELOPMENT</p> <p>The LEA plan includes budgeted coherent professional development activities that reflect research-based strategies for improved student achievement and a focus on standards-based content knowledge.</p>	3	2	2	3	3	3
6.1	<p>LEGAL STANDARD – DATA MANAGEMENT/ STUDENT INFORMATION SYSTEMS</p> <p>The LEA assigns and maintains Statewide Student Identifiers and maintains all data to be reported to the California Pupil Achievement Longitudinal Data System (CALPADS) and the Online Public Update for Schools (OPUS) necessary to comply with No Child Left Behind reporting requirements. (EC 60900(e))</p>	4	3	4	2	4	5
<b>Collective Average Rating</b>		<b>3.23</b>	<b>2.03</b>	<b>2.87</b>	<b>3.32</b>	<b>3.68</b>	<b>3.94</b>

# Financial Management





## 1.1 Internal Control Environment

---

### Professional Standard

All board members and management personnel set the tone and establish the environment, exhibiting high integrity and ethical values in carrying out their responsibilities and directing the work of others. Appropriate measures are implemented to discourage and detect fraud. (Statements on Auditing Standards (SAS) 55, SAS 78, SAS 82: Treadway Commission)

### Findings

1. Board policies and administrative regulations are a vital component of internal control and provide the guidelines and directives necessary for a district and its personnel to operate. The district subscribes to the California School Boards Association's Gamut online services, allowing board policies and administrative regulations adopted by the district to be accessed from a link on the district's website. The district has adopted several board policies, administrative regulations, and exhibits that demonstrate, support and communicate its intent to foster a behavioral culture of high integrity and ethical values including:
2. Board Bylaw 9270, Conflict of Interest, expresses that the board, "desires to maintain the highest ethical standards and help ensure that decisions are made in the best interest of the district and the public." This policy outlines the requirements of governing board members, district administration and other designated employees to annually disclose any conflict of interest that would preclude them from participating in any district related decision that includes that interest.
3. Board Policy and Administrative Regulation 1310.1, Civility Policy, demonstrates in part the intent of the administration to set the tone and establish a foundation for an environment that, as stated in the policy, "promotes mutual respect, civility and orderly conduct among district employees, parent/guardians and the public."
4. Board Policies 4119.21, 4219.21 and 4319.21, Professional Standards, and their corresponding exhibits, further support the district's expectations of employees to conduct themselves in an ethical and appropriate manner. These policies encourage district employees to "accept as guiding principles the professional standards and codes of ethics adopted by educational or professional associations to which they may belong." Inappropriate employee conduct is also defined within these policies. However, Board Policy 4219.21 includes a website address for the California School Employees Association (CSEA) rather than the California Professional Employees (CalPro), the district's classified bargaining unit representative.
5. Board members and employees designated in the district's conflict of interest code (Board Bylaw 9270) are required by Government Code 87500 to annually file a statement of economic interests/Form 700 to disclose any assets and income that may be materially affected by official actions. Exhibit 9270 and the related appendix identifying disclosure categories and positions were updated December 7, 2016. However, the online version of

the exhibit is dated November 9, 2016, and it does not include the executed resolution. Although Board Bylaw 9270 states that board members are to file Form 700, Exhibit 9270 does not include board members in the designated positions list. Interviews and documents provided by the district indicate that board members did not file Form 700 during this review period.

6. The December 7, 2016 exhibit provided to FCMAT during the prior review period was modified to reflect specific administrative positions of the district. The former disclosure categories were more generalized and listed administrative positions the district does not have, such as assistant/associate superintendents. However, in making revisions, the generalized categories of director and principal were removed and replaced with specific director positions, and only one principal position; no other principal positions were listed.
7. This detail directed at specific job titles as opposed to generalized categories is uncommon and will require modification any time position titles are revised. Additionally, it allows the opportunity to exclude positions that should otherwise be required to submit Form 700. Administrative positions with purchase authorization authority are customarily included as designated positions. Modifying the list to include generalized categories for executive director, director, and principal as opposed to listing each specific title alleviates this issue.
8. FCMAT was not provided with a list of employee names indicating those responsible for completing Form 700. The list of specific employees in designated disclosure category positions should be routinely updated to ensure the staff member assigned the responsibility for collection and accountability knows who must complete Form 700.
9. FCMAT's review of the Form 700s provided by the district identified deficiencies including forms that were incomplete; missing dates, name, position title, jurisdiction, statement type and/or interest disclosure. One employee did not indicate if he or she had reportable interests, and all other employees indicated they have no reportable interests. Further, a completed Form 700 was not provided to FCMAT for all employees/positions required to file Form 700 for the 2017 and 2018 reporting periods.
10. Many changes were made to administrative positions during 2017, and although Board Bylaw 9270 provides for filing Form 700 annually and within 30 days of assumption of office and within 30 days of leaving office, only two forms were provided for positions/employees assuming office during the period, and no submissions were provided for positions/employees leaving office.
11. BP and AR 3400, Management of District Assets/Accounts, adopted on August 4, 2014, recognize the importance of developing a system of internal control procedures that include separation of duties and fraud prevention specifically in the areas of purchasing, receiving, and payment functions. Board Policies 3314, Payment for Goods and Services, and 3314.2, Revolving Funds, adopted August 4, 2014, also describe the board's fiduciary duties to manage and safeguard district assets and resources effectively.

12. The district has historically had a significant number of audit findings, many referring to opportunities for fraud, and material weaknesses and significant internal control deficiencies. The district's 2015-16 audit report was published by the State Controller's Office on March 30, 2018. The audit report continues to cite significant deficiencies in internal control in numerous functional areas of business practice that leave the district's assets susceptible to theft or fraud.
13. Formal operational policies and procedures help to establish protocols for the completion, review, and oversight of routine functions of the business office. When properly designed, implemented and followed, written procedures improve the effectiveness of the internal control structure and offer reasonable assurance that the risk of fraud, misappropriation of funds or other illegal acts is reduced and that occurrences will be detected promptly. The district had engaged external consultants to help assess duties in the business office and the development, documentation, and training of processes and procedures for routine business office activities. Business office staff indicated that these consultants have not worked for the district since July 1, 2017.
14. To make progress in this standard, the district needs to develop and implement a system of sound internal control in all aspects of the business office including payroll, purchasing, contracts, and compliance with federal and state grant and/or entitlement awards. These areas are at the highest risk:
  - Payroll
  - Cash handling
  - Purchasing
  - Accounts payable
  - Associated student body
15. The district's Administrative Handbook, Business Services Division is located on a district staff portal, and it provides written standards regarding how transactions for the business office, school sites, and other district departments are processed. However, FCMAT could not consistently gain access to the handbook website. Although the handbook website was available in the first months of the review process, the district closed that access and could not reopen it to FCMAT study team members. These procedures support the processes for administrators to follow but are not standard operating procedures for routine duties of each business office employee's desk. FCMAT received some written procedures for payroll, accounting, and purchasing functions. Interviews with staff indicate they are continually working on procedures manuals.
16. Processes and procedures for routine business activities are the foundation of strong internal control, but will be ineffective unless implemented in practice, monitored, evaluated and enforced. During this review period, the district hired a director of compliance and internal controls, but the employee left in fall 2017, and the state administrator eliminated the position in December 2017.

17. In addition to a sound system of internal controls that require proper segregation of duties and management oversight, establishing and maintaining a fraud prevention program is essential to fraud deterrence. A common method of detecting fraud incorporates tips from employees. These methods are typically most effective when employees have access to an anonymous tip line. The mere existence of such mechanisms is a highly effective fraud prevention technique.
18. The district implemented the WeTip program offered through its risk management provider in 2016-17, which promotes a hotline for anonymous reporting of tips related to crimes such as workers' compensation fraud, discrimination, harassment, threats, safety violations, burglary, and weapons. The implementation of this program assists in increasing awareness of prevention. However, some employees interviewed by FCMAT were not familiar with the program.
19. The district has established annual employee notifications that incorporate a section on Code of Ethics. Employees must sign an acknowledgment of receipt of these notifications, which is retained in employee personnel files. The annual notifications incorporate references to and excerpts from board policies associated with the district's Code of Ethics. It further communicates that "The Board of Education expects district employees to maintain the highest ethical standards, exhibit professional behavior, follow district policies and regulations, abide by state and federal laws, and exercise good judgment..." While certificated and classified employee handbooks have no content about the district's Code of Ethics, the Substitute Teacher Handbook includes a section relative to the State of California Code of Ethics of the Teaching Profession. The Substitute Classified Employee Handbook includes a section on professional standards addressing ethical standards and the obligation of exercising care in professional conduct.
20. Communication, training and routine monitoring are essential to ensure control activities are successful and effective. Interviews with staff indicate the Business Department holds regular meetings with its staff, and monthly Business Services/HR/Risk Management meetings are held to collaborate and identify issues. Monthly officer managers meetings are conducted by the Business Services and Human Resources departments to discuss processes and procedures for a variety of operational areas; interviews with staff indicated these meetings benefit district office and school site personnel.
21. The district has no audit committee. It should consider establishing an audit committee committed to fostering an environment and culture that clearly communicates that fraud and other illegal acts will not be tolerated, and that all allegations will be investigated. This committee can also serve as a body for monitoring the progress of the business office for corrective actions taken to address audit findings that identify weaknesses in internal controls, presenting opportunities for fraud, misappropriation of funds or other illegal acts.

## Recommendations for Recovery

1. The district should routinely review and update board policies and administrative regulations. Department administration and management level staff should actively contribute to the review and proposed revision of policies and regulations specific to their span of authority.
2. The district should ensure that the online board policies, administrative regulations, board bylaws and exhibits are current.
3. The district should re-evaluate revisions made to designated position disclosure categories relative to E 9270 Board Bylaws, Conflict of Interest Code. Disclosure categories should reflect generalized categories rather than specific positions. All specific positions under each broad category should be required to complete Form 700 upon hire, annually and upon separation of employment. The list of designated employees responsible for completing Form 700 should frequently be updated to ensure employee title changes and placement of personnel are clear. The district should establish procedures for collection of Form 700 and ensure the employee(s) assigned responsibility for collecting them are properly trained on the rules of submission including the timeframe covered by the forms, who should complete the form, and how to review submissions to ensure they are complete. Form 700 should be completed as part of the hiring and separation from employment process managed by HR then forwarded to the staff member responsible for collection. The staff member responsible for the collection of Form 700s should review them for completeness and follow-up where necessary.
4. The district should develop and implement a system of internal control that includes the development of operational procedures, proper segregation of duties and other control activities designed to safeguard district assets and detect and deter fraud.
5. The district should ensure operational procedures are implemented and monitored to ensure the district operates effectively and efficiently and that the established system adequately prevents, discourages and detects fraud and safeguards district assets. The district should continue efforts in updating the comprehensive policies and procedures manual established by the Business Services Department. During this process, all components of internal control should be evaluated, deficiencies should be identified, and procedures should be established to mitigate deficiencies in high-risk areas.
6. The district should routinely review and monitor operational procedures and provide staff training. Vigilant reinforcement of operational procedures is essential to establishing a foundation that provides reasonable assurance that the district's operations and internal controls are effective, efficient, and sound.
7. The district should continue efforts to implement the WeTip program, ensure that all district and school site staff are familiar with the program, posters are displayed on all campuses and administrative offices, and the information is accessible from a prominent location on the district's website. Written procedures should be established for retrieving the information reported, including a protocol for determining the level of investigation warranted; a means of determining who should perform an investigation; and procedures for reporting the results.

8. The district should include content about its Code of Ethics in the certificated and classified employee handbooks.
9. The district should form an audit committee as another level of oversight to help ensure proper operations and adequate follow-up to audit findings.

### Standard Partially Implemented

July 2013 Rating: 0

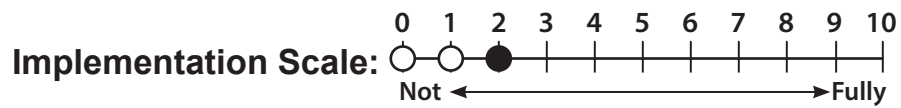
July 2014 Rating: 0

July 2015 Rating: 1

July 2016 Rating: 1

July 2017 Rating: 2

July 2018 Rating: 2



## 1.3 Internal Control Environment

---

### Professional Standard

The organizational structure clearly identifies key areas of authority and responsibility. Reporting lines in each area are clearly identified and logical. (SAS 55, SAS 78)

### Findings

1. The district provided FCMAT with a districtwide organizational chart that outlines five divisions under the state administrator: the chief of police, executive director of human resources, CBO, chief academic officer, and executive director, school and community relations. Organizational charts for the Business Services, Human Resources and Educational Services divisions were also provided; all of which were approved by the state administrator/advisory board on December 13, 2017. The charts identified established but otherwise vacant positions. The district also maintains a directory of staff organized by department, which is accessible on its website.
2. District administrators and Business Services staff interviewed know who their supervisor is and understand the concept of chain of command. School site staff reported being aware of the organizational changes that had occurred during this reporting period.
3. The director of fiscal services position was filled in April 2017 after the Business Services Department had operated for an extended period without that leadership position. During this review period, staff reported the department is running more efficiently. It is essential that the administration continue to clearly communicate any changes to the organization structure and/or duties in writing to all employees. Administrators and managers must regularly communicate with all departments and sites as duties are reassigned to maintain operational efficiency.
4. Leadership in the district's Business Services Department continue to direct efforts toward evaluating staff assignments and processes for completing essential tasks. Through this process, the administration should also assess segregation of duties and make adjustments as necessary.

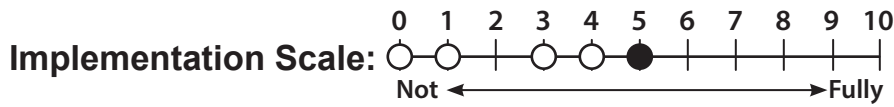
### Recommendations for Recovery

1. The district should update the districtwide organizational charts when necessary to reflect staffing changes and to identify all management and district support staff positions under each division ensuring that lines of reporting are clearly identifiable.
2. The district should distribute organizational charts to all employees after each revision to help ensure staff understands changes as they take place and to communicate where to direct their questions.

3. The leadership should continue efforts assessing current staffing and distribution of duties within the Business Services Department and communicate to the state administrator their findings. Evaluation of proper segregation of duties should be a part of this process.
4. A list of district office employees and job duties should be routinely updated and distributed to all departments and site administrators.
5. Departmental leadership should immediately address and communicate changes to reporting lines of authority when vacancies occur, even when temporary, and actively enforce the chain of command by directing questions through the appropriate department channels.

**Standard Partially Implemented**

July 2013 Rating: 1  
 July 2014 Rating: 0  
 July 2015 Rating: 3  
 July 2016 Rating: 4  
 July 2017 Rating: 4  
 July 2018 Rating: 5





## 2.1 Inter- and Intradepartmental Communications

---

### Professional Standard

The Business and Operational departments communicate regularly with internal staff and all user departments on their responsibilities for accounting procedures and internal controls.

Communications are written when they affect many staff or user groups, are issues of importance, and/or reflect a change in procedures. Procedure manuals are developed. The Business and Operational departments are responsive to user department needs.

### Findings

1. The district office administration continues to work to improve cohesive communications between the Business Services and Operational departments and school sites. The former CBO returned to the district in June 2017, and numerous interviews with department and site staff indicated that communication with the business office and among the business office staff have improved during this review period. Several forms have been developed and made available electronically through the Informed K12 software system, including forms for conference attendance requests and employee attendance.
2. The CBO schedules weekly meetings with Business Services Department heads.
3. At the time of FCMAT's fieldwork, the CBO had not scheduled routine meetings with each principal, and meetings with principals and department leaders regarding site budget development had not yet begun. The CBO should schedule routine, for example quarterly or biannual, meetings with each principal and department leader to discuss their budgets and matters associated with school site and department responsibilities related to procedures for areas such as accounting, internal controls, purchasing, student attendance, associated student body and payroll.
4. Monthly office manager and administrative secretary meetings have been implemented where various district departments, including Business Services, share information regarding departmental processes and procedures. Interviews with staff indicated that these meetings are informative and well received.
5. The director of fiscal services schedules monthly meetings with all the business office staff and requests input for agenda items; however, interviews with staff indicated that the monthly meetings are not always conducted. The director of fiscal services also reportedly meets routinely with business office teams, such as payroll and accounting, and meets individually with each business office staff member throughout the year.
6. Interviews with staff indicated that interdepartmental communications have improved between the Business Services and Human Resources departments during this review period. Leadership continues to work to assess interdependent activities and procedures, evaluate their effectiveness and revise existing or establish new procedures. Applicable staff members from the two departments meet routinely to discuss and reconcile position

control. In addition, monthly Business/HR/Risk meetings are conducted and include topics such as personnel requisitions, payroll, employee leaves and benefits.

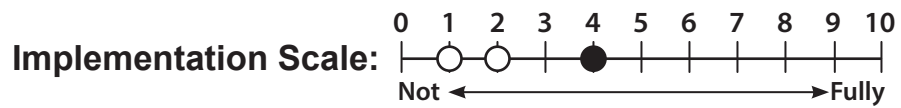
7. The Inglewood Unified School District Administrative Handbook is posted to a staff portal on the district's website. The handbook includes a section for the Business Services Division, which has numerous links to items such as the business services directory with staff names and contact information, procedures and forms. However, FCMAT could not consistently access the online handbook throughout the study team's review process.
8. The district has a Business Services Division Desk Manual 2017-2018. Some sections of the manual have been revised during this review period, including those for payroll, purchasing and accounts payable. However, the documents provided to FCMAT did not include a table of contents, so it is unknown if FCMAT received the entire manual. In addition, interviews indicated that step-by-step procedures have not yet been documented for each business office function.
9. The Business Services and Human Resources departments have implemented a shared drive where department staff members can access documents that affect duties between the departments, and group list serves have been created to share information based on assigned functions.

## **Recommendations for Recovery**

1. The district should continue to develop and enhance efforts to establish a systematic process for effective communication between the Business Services and Operational departments and between business office departments and school sites.
2. The CBO should routinely schedule and conduct meetings with each principal and division/department leader to review his or her budget and responsibilities for internal controls and operational procedures.
3. The CBO and/or director of fiscal services should ensure that monthly meetings with all the business office staff are conducted; input from staff on agenda items should be requested and written agendas should be provided for each meeting.
4. The Business Services and Human Resources departments should continue to routinely conduct meetings with staff members from both departments.
5. The district should ensure that consistent access to the Administrative Handbook website is provided to internal and external users, the handbook is reviewed and updated at least annually, and that it includes a list indicating who is responsible for each function in the business office.
6. The district should continue to establish formal procedures for the business office, and ensure that the Business Services Division Desk Manual includes current policies and step-by-step procedures for all business office functions. The manual should be reviewed and updated at least annually and as changes occur. The latest version of the entire manual should be posted online and available to all business office staff.

## Standard Partially Implemented

July 2013 Rating:	1
July 2014 Rating	1
July 2015 Rating:	1
July 2016 Rating:	1
July 2017 Rating:	2
July 2018 Rating:	4



## 2.3 Inter- and Intradepartmental Communications

---

### Professional Standard

The board is engaged in understanding the fiscal status of the LEA, for the current and two subsequent fiscal years. The board prioritizes LEA fiscal issues, and expects reports to align the LEA's financial performance with its goals and objectives. Agenda items associated with business and fiscal issues are discussed at board meetings, with questions asked until understanding is reached prior to any action.

### Findings

1. All seats on the district's five-member elected board, referred to as an advisory board, are filled. Documents provided to FCMAT indicate that four of the five advisory board members have completed the California School Boards Association (CSBA) Masters in Governance Program, and that the newest board member is registered and scheduled to complete the program in April 2018. The program includes courses in the following areas: Foundations of Effective Governance/Setting Direction, Student Learning & Achievement/Policy & Judicial Review, School Finance, Human Resources/Collective Bargaining, and Community Relations & Advocacy/Governance Integration.
2. A review of the agendas and minutes posted on the district's website indicates that there have been 24 board meetings from April 2017 through March 2018; 10 were special board meetings. Minutes show that three or more members were present at all but one of the meetings.
3. Interviews with the state administrator and advisory board members indicated that the board members are engaged and ask questions at meetings. However, board meeting minutes do not indicate the level of discussion. It is essential for the advisory board members to continue to regularly attend meetings to gain a broader understanding of their role and the district's fiscal matters.
4. Many of the district's routine fiscal matters such as approval/ratification of purchase orders, approval of vendor/payroll warrant resolutions, approval/ratification of travel expenditures/conference requests, and numerous contracts and consultant agreements are presented at regular board meetings. However, some items regarding the district's fiscal condition, including the adoption budget and first interim report were presented at special board meetings during this review period. These items should routinely be on regular board meeting agendas as dates for these meetings are typically determined each December and allow advisory board members and the public more time to schedule their attendance and review agendas and backup materials. Items on the district's fiscal condition are presented as consent calendar/action items on the board meeting agendas, and as indicated above, advisory board members are encouraged to discuss and ask questions regarding agenda items.

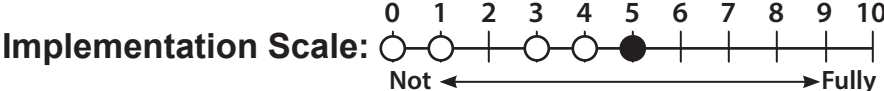
5. Interviews with district staff and advisory board members indicated that board agendas and backup materials are provided on the Friday prior to each regular board meeting, which is conducted the following Wednesday. Board agendas and materials should continue to be provided to advisory board members in advance of board meetings and with sufficient time to review documentation, formulate questions and prepare for discussion. The board should be provided with information regarding the budget, including current assumptions, enrollment projections, year-over-year trends, multiyear financial projections, cash flow actuals to date and current year projections, and the status of the emergency state appropriation balance at each financial reporting period. Budget issues will be discussed in further detail in the budget sections of this report.
6. Board meeting agendas and subsequent board minutes are available through links on the district website. Supporting documentation, including that associated with business and fiscal issues, is also available through links embedded in each agenda. FCMAT's review of agendas and minutes for meetings conducted from April 2017 through March 2018 found that information regarding the rationale and financial impact of items is included directly on the board agendas.
7. There is no evidence that the advisory board participates in budget development; however, interviews with administration and advisory board members indicated that the board continues to gain a better understanding of the budget and the district's financial condition. The district conducted board workshops on September 6 and 30, 2017, which included a budget study session and "budget next steps" presented by the CBO.

## **Recommendations for Recovery**

1. All advisory board members should complete governance training.
2. Advisory board members should attend all board meetings and continue to actively demonstrate a desire to seek understanding on all fiscal matters presented. The state administrator should continue to provide board agendas and backup documentation timely and give advisory board members an opportunity during board meetings to seek clarity and understanding of each agenda item presented to the state administrator for action.
3. Items regarding the district's fiscal condition, such as the adoption budget and interim reports, should routinely be included on regular board meeting agendas.
4. The district should routinely conduct and the advisory board members should attend budget study sessions and workshops to gain a stronger understanding of the district's budget, financial condition and fiscal decisions.

# Standard Partially Implemented

July 2013 Rating: 0  
July 2014 Rating: 0  
July 2015 Rating: 1  
July 2016 Rating: 3  
July 2017 Rating: 4  
July 2018 Rating: 5



## 3.1 Staff Professional Development

---

### Professional Standard

The LEA has developed and uses a professional development plan for training business staff. The plan includes the input of business office supervisors and managers, and identifies appropriate training programs. Each staff member and management employee has a plan designed to meet their individual professional development needs.

### Findings

1. The district does not have a formal staff development plan for the business office or a framework for individualized staff development plans designed to identify and meet staff member professional development needs.
2. Board Policy 4331 states “The Superintendent or designee shall develop a plan for administrator support and development activities based on a systematic assessment of the needs of district students and staff and aligned to the district’s vision and goals.” This policy addresses staff development for management, supervisory and confidential personnel. Administrative Regulation 4331 identifies the following as potential methods of professional development:
  - Professional education conferences or committee meetings
  - Courses offered by institutions of higher education
  - Workshops offered by the district, county office of education, or state
  - Small-group activities
  - Self-directed learning
  - Observation of other schools
  - Follow-up activities that help staff implement newly acquired skills
3. Board Policy 4231 states “Classified staff shall have opportunities to participate in staff development activities in order to improve job skills, retrain to meet changing conditions in the district, and/or enhance personal growth.” Administrative Regulation 4231 identifies the following potential staff development opportunities:
  - Orientation and support for new employees
  - Visits to other schools and school districts
  - Attendance at professional conferences or committee meetings
  - Classes and workshops offered by the district, county office of education, institutions of higher education, private organizations, or other appropriate agencies

- Joint staff preparation time and staff meetings
  - Follow-up activities that help staff implement newly acquired skills
4. Assessing procedures for core business office functions and establishing or modifying systematic procedures includes evaluating the skill levels of individual staff members for assigned duties. During the prior review period, the state administrator approved a consultant agreement for business and financial services. Services provided by the consultant group included assisting with the development of procedure manuals and providing staff training. The services of the consultant group were discontinued during this review period.
  5. Professional development training forms, completed by several business office staff members, show the names and dates of 2017-18 workshops and in-house trainings attended. The workshops attended by staff members are primarily offered through the county office in content areas of their position and/or roles and responsibilities. During this review period, some staff members also attended job-alike training offered by the California Association of School Business Officials, one attended a workshop offered by School Services of California, and the director of fiscal services was accepted for participation in the FCMAT CBO Mentor Program.

Interviews indicated that staff members need training and/or additional training in several areas, particularly in areas related to procurement practices and regulations and ASB oversight. Interviews also indicated that professional development is a topic of discussion at some of the meetings the director of fiscal services has with individual staff members; however, there is no structured system to identify training needs, and formalized staff development plans have not been created.

6. To identify the greatest training needs, the district leadership should routinely assess areas where deficiencies are identified while observing employee performance of assigned duties. Additionally, the factors that contributed to the deficiencies identified in annual audit reports or other regulatory agency reviews may be areas where additional training is necessary. This content should be used in conjunction with the input of business office supervisors and managers to identify appropriate training and cross-training programs that meet the professional development needs of business staff.

## **Recommendations for Recovery**

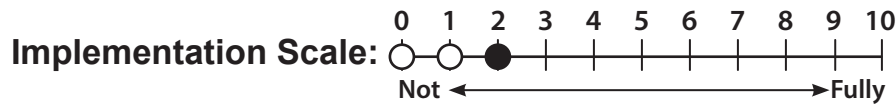
1. A formal staff development plan should be developed for the Business Services Department targeted to specific district goals and/or objectives. The district should evaluate the skill levels of each staff member. The focus should be on content areas where deficiencies were previously identified during employee performance evaluations and with deficiencies noted in the annual audit reports or other regulatory agency reviews. The input of business office supervisors and managers should be used to identify appropriate training and cross-training programs that meet the identified professional development needs of staff members.



2. Appropriate resources should be identified to fund the training included in the staff development plan.
3. The business office staff should continue to attend routine trainings offered by the county office and other professional organizations and seek additional fiscal training and guidance to develop and enhance sound business practices and technical skills.
4. The district should incorporate the current professional development activities into a formal staff development plan for each business office staff member and manager. These plans should include a calendar of training offerings and dates that each individual is scheduled to attend to fulfill professional development expectations.

### Standard Partially Implemented

July 2013 Rating: 0  
 July 2014 Rating: 0  
 July 2015 Rating: 1  
 July 2016 Rating: 1  
 July 2017 Rating: 2  
 July 2018 Rating: 2



## 3.2 Staff Professional Development

---

### Professional Standard

The LEA develops and uses a professional development plan for the in-service training of school site/department staff by business staff on relevant business procedures and internal controls. The plan includes a process to seek input from the business office and the school sites/departments and is updated annually.

### Findings

1. The district has not established a formal staff development plan for the business office staff to provide training to school site/department staff. However, during this review period, monthly office manager and administrative secretary meetings were conducted at which several district departments, including Business Services, provided training regarding district forms, processes and procedures. Although the meetings are not mandatory, interviews with site and department staff indicated that they are well received, and the sign-in sheets provided show that they are well attended. The district provided documentation indicating that ASB training was provided by the CBO and director of fiscal services to school site staff on October 27, 2017. The sign-in sheet shows that eight site staff members attended the training.
2. The district does not have a process for identifying the professional development needs of school site/department staff regarding business procedures and internal controls. Business office staff indicated that some one-on-one training has been provided to site and department staff as needed for functions such as the PeopleSoft purchase requisition process.
3. Interviews with school site/department administration and support staff indicated that numerous individuals need initial or additional training in areas such as the PeopleSoft system, account codes, student attendance, ASB, and how to interpret budget reports. School site/department staff should receive routine guidance and training in all content areas related to business activities including, but not limited to, budget management, procurement, enrollment and attendance and ASB, if applicable. A best practice is to ensure staff members receive annual trainings to update or correct routine practices. Additionally, staff member turnover or movement within a district is not uncommon, and all staff members who are new to the district, site/department or position should receive training upon assuming the position.

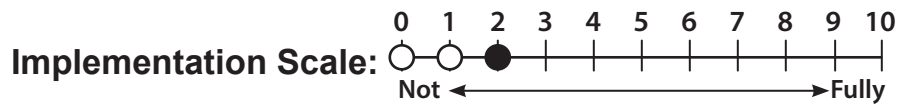
### Recommendations for Recovery

1. A formal staff development plan should be established for the business office staff to provide school site/department staff with in-service training on relevant business procedures and internal controls.
2. The district should ensure that the staff development plan includes a process to seek input and identify the professional development needs of school site/department staff.

- The district should ensure that school site/department staff members receive annual trainings to update or correct routine business practices, and all staff members who are new to the district, site/department or position should receive training upon assuming the position. Consideration should be given to making attendance at such trainings mandatory for all applicable staff members.

### Standard Partially Implemented

July 2013 Rating: 0  
July 2014 Rating: 0  
July 2015 Rating: 0  
July 2016 Rating: 0  
July 2017 Rating: 1  
July 2018 Rating: 2



## 4.2 Internal Audit

---

### Professional Standard

Internal audit findings are reported on a timely basis to the audit committee, board and administration, as appropriate. Management then takes timely action to follow up and resolve audit findings.

### Findings

1. The primary objective of an internal audit is to provide the district management with an independent assessment of monitoring systems, review procedures, authorization processes, and organization risk and controls. Internal audits also provide an opportunity for the district to improve and mitigate overall risk, including the detection of fraud or misappropriation of funds by employees in the normal course of business.

The district does not have an audit committee. The state administrator should ensure an audit committee is established and that an internal audit is performed to ensure organizational risk is minimized, and policies, procedures, laws and regulations are followed. Internal audit findings should be resolved in a timely manner to the satisfaction of the audit committee. Additionally, procedures should be established to prevent any similar findings from occurring in the future.

2. Management is responsible for resolving any findings and recommendations as a result of the district's annual independent audit. This is especially critical if the district's findings are in accordance with Education Code Section 41344, which may require repayment of apportionment or payment of a penalty because of an audit exception for ADA or other related data, such as federally funded programs in compliance with Title 2, Code of Federal Regulations (2 CFR), Subtitle A, Chapter II, Part 225, that do not comply with statutory requirements as a condition of apportionment. The district does not have an audit finding policy or administrative regulation that establishes the procedure to address audit findings in a timely manner. Interviews with district staff indicate that a "corrective action matrix" process is being developed. At a minimum, the audit finding resolution matrix should include the following:

- Each department and staff member assigned to address each specific audit finding.
- Information on when the audit finding was discussed with the affected department, a proposed audit finding resolution date and the actual date of audit finding resolution.
- Signatures, with the date signed, from each department affected by the finding, the director of fiscal services and the chief business official.

A copy of the completed audit finding worksheet should be provided to the district audit committee and the audit firm.

During the prior review period, a new internal audit position was approved at the January 11, 2017 board meeting. A candidate was appointed on May 8, 2017. Interviews indicated that it was expected that the position's duties would include following up on independent and external third party audits and investigations; however, the position was not as effective as anticipated. The employee resigned effective November 2, 2017, the position was eliminated and the budget technician position was reinstated on December 6, 2017. Interviews indicated that the budget technician will assist with internal audit functions, and the December 6, 2017 board agenda item states that the CBO and director of fiscal services will perform the internal audit functions.

3. The district's 2014-15 audit report, prepared by the State Controller's Office, was accepted by the board/state administrator at the August 16, 2017 board meeting, and the 2015-16 report was presented for acceptance at the April 11, 2018 board meeting. The 2015-16 audit report listed 46 findings, several relating to lack of internal controls, and some are repeated in each of the last several years. Of the 2015-16 findings, 17 were related to financial statements, 14 were related to federal awards, and 15 to state awards. The volume and severity of the findings caused the state auditor's opinion to be qualified regarding the reliability of the financial statements and the federal and state programs, including special education, Title I, and Title II. The prior year's audit report had 50 findings. The consistency in the large number of findings may be due to the late completion and filing of the audit report as well as delayed or unsuccessful efforts to address the findings.

On July 19, 2017 the board/state administrator approved an amendment to the contract with the State Controller's Office. The amendment changed the date that the auditors begin their fieldwork to April 2017, and clarified that the audit for 2015-16 would be completed no later than October 30, 2017. However, the report was completed on March 30, 2018 and presented at the board meeting on April 11, 2018.

External audits, reports, reviews, or investigations can generate opportunities for growth and allow responsible staff to identify specific elements underlying the areas of concern and develop a collaborative plan to implement the standards.

4. In 2016-17 Business Services Department staff indicated that the district had contracted with several business services consultants in an effort to implement better internal audit practices and to identify and address structural weaknesses in the district's payroll and accounts payable processes. During the current review period, interviews indicated that the consultants' time had frequently been redirected to support ongoing operations. One of the consultants' contracts was renewed for 2017-18, but the services were not used.

A review of the revolving fund as of January 31, 2018 indicates \$17,688.82 in overpayments (primarily payroll) were outstanding for over 12 months. Advances to former board members dating back to June 2012 continue to be listed on the reconciliation.

5. Efforts to address structural weaknesses in district payroll processes have included the implementation of some written procedures. Better overall interdepartmental communication and the sharing of documents has resulted in 20% fewer revolving fund checks for payroll. However, some miscommunications between the Business Services and Human Resources departments have caused frequent emergency “special” payrolls, despite earlier deadlines for submission of timecards for payroll processing. There are still no identifiable control mechanisms to reconcile the timecard hours to the hourly payroll. A separate review of payroll data is taking place before the generation of warrants, but it is solely related to the number of checks generated, and there is no management signature indicating review of the reconciliation.
6. Interviews with the CBO indicated that overtime is approved at the sites, and that a directive was issued stating there was to be no overtime due to lack of funds. An email was sent from the CBO to cabinet members stating that a significant amount of money could be saved if managers reduced overtime. However, no written directive to managers was identified by FCMAT. Data provided was insufficient to determine if any reductions in overtime had occurred.

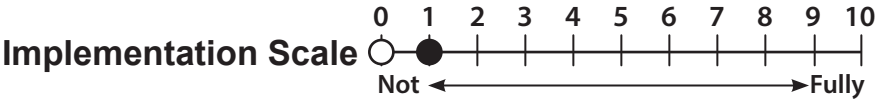
## **Recommendations for Recovery**

1. The district should adopt board policies and administrative regulations to establish an internal audit function and ensure that internal audit functions are completed.
2. An audit committee should be established and develop specific procedures for following up on internal audit issues, subject to approval by the state administrator.
3. Internal auditor findings should be resolved in a timely manner, and “timely” should be defined in the district audit findings policies and procedures.
4. The district should continue to investigate anomalies. The internal audit findings should be reported to the internal audit committee, which should then report to the state administrator/advisory board. If circumstances merit such action, the state administrator should report possible irregularities that may warrant a fraud audit to LACOE for further investigation.
5. The district should develop an audit finding policy and administrative regulation and incorporate an audit finding resolution worksheet/matrix as part of the procedure.
6. The district should review external audits, reports and reviews with applicable staff to identify the specific elements underlying the areas of concern and develop a collaborative plan to implement the standards.
7. Upper-level Business Services Department staff should continue to apply internal audit practices to identify opportunities to correct the organization’s structural weaknesses.

- 8. The district should follow up on all outstanding items shown on the revolving fund bank reconciliations, including outstanding advances to former board members and overpayments to employees. Any attempts to contact people for repayment should be documented.
- 9. The district should ensure that it has sufficient qualified staff in the Business Services Department who are trained and cross-trained to implement the internal controls identified in the audit findings and in this report.
- 10. Payroll procedures should continue to be reviewed, and more controls should be implemented. The district should adopt board policy, implement the new payroll review procedures and add additional approvals to address the review of overtime and payroll overpayments to staff, and take measures to obtain repayment.

**Standard Partially Implemented**

July 2013 Rating: 0  
 July 2014 Rating: 0  
 July 2015 Rating: 0  
 July 2016 Rating: 0  
 July 2017 Rating: 1  
 July 2018 Rating: 1



## 5.1 Budget Development Process

---

### Professional Standard

The board focuses on expenditure standards and formulas that meet the goals and maintain the LEA's financial solvency for the current and two subsequent fiscal years. The board avoids specific line-item focus, but directs staff to design an entire expenditure plan focusing on student and LEA needs.

### Findings

1. Interviews with administration and advisory board members indicated that the advisory board is not involved in budget development. However, as discussed in Standard 2.3, advisory board members' attendance and participation at board meetings has continued during this review period. Interviews indicated that board members are engaged and ask questions at meetings, and continue to gain an understanding of the budget and the district's financial condition.
2. The online agenda for the May 31, 2017 regular board meeting included the approval of the 2016-17 third interim financial report and provided the standardized account code structure (SACS) documents, a glossary of school finance terms, and a written narrative as attachments. The narrative report included some general information regarding revenues, expenditures and special education costs and listed some information relative to the assumptions used in the interim report and multiyear projections. The meeting minutes indicate that the CBO gave a presentation regarding the third interim financial report and that the report was approved, but do not indicate if advisory board members asked questions or engaged in conversation about the report before its approval.
3. The online agenda for the June 29, 2017 special board meeting included the adoption of the 2017-18 budget and provided the SACS documents as an attachment. A written narrative was not included in the online agenda backup documentation. The meeting minutes indicate that the CBO, who had returned to the district two weeks prior, gave a presentation and that the 2017-18 budget was pulled for discussion prior to its approval.
4. The online agenda for the September 13, 2017 regular board meeting included the approval of the revised 2017-18 adopted budget and provided the SACS documents as an attachment. A written narrative was not included in the online agenda backup documentation. The meeting minutes indicate that the CBO gave a presentation regarding the revised budget, but do not indicate if advisory board members asked questions or discussed the budget before its approval.
5. The online agendas for the December 13, 2017 special board meeting and the March 14, 2018 regular board meetings included the adoption of the 2017-18 first interim and 2017-18 second interim budget reports, respectively. The SACS documents and a written narrative for each of these reporting periods were included in the online agenda backup documentation. The narrative reports included information regarding enrollment and ADA, revenue, staffing costs, special education costs, state loan payments, and projected



deficit spending and reserves, but did not include all of the assumptions used in the multiyear projections. Meeting minutes indicate that the CBO gave a presentation at each board meeting and that the budgets were approved. The December 13, 2017 minutes indicate that the first interim budget was pulled for discussion before approval. However, the March 14, 2018 minutes do not indicate if the advisory board members asked questions or discussed the second interim budget before its approval.

6. The SACS report format is complex and difficult to read, and this highly technical report requires some guidance and explanation. Utilizing only the SACS report to present budget information does not demonstrate the link between the budget and the district's standards, goals and student needs. As indicated above, written narratives were provided at some reporting periods and the CBO made presentations at each of the board meetings to help communicate financial information. However, the written narrative information should include all of the assumptions used to develop the budget and multiyear projection and should be included in the online agenda backup materials at each reporting period. This will allow the advisory board, staff and public to understand how the educational goals are reflected in the budget. A properly prepared presentation can demonstrate the district's progress towards fiscal solvency and isolate areas of concern. However, the lack of sufficient and timely narrative information makes it difficult for those affected to determine if budget development includes a focus on expenditure standards, formulas and student and district needs.
7. The state administrator sends a weekly board information letter to the district's board members. The documents provided to FCMAT show that some of the letters include general budget information and updates provided by the CBO.
8. The state administrator presented and approved the Inglewood Unified School District Recovery Plan at the February 10, 2016 board meeting. In addition, a Fiscal Stabilization Plan 2017-18 dated September 29, 2017 was prepared by the CBO. However, FCMAT could not find documentation that showed the plan had been approved by the state administrator.

## **Recommendations for Recovery**

1. The district should assign staff members from district departments such as Business Services, Human Resources and Educational Services to conduct board workshops and presentations in their areas of responsibility to increase the board's knowledge of the connection between finance and student achievement.
2. Advisory board members should continue to attend budget training workshops and board study sessions to receive more detailed information on their role in developing the budget and its connection to student achievement.
3. In addition to all the SACS forms, the district should consistently provide board members a written narrative that includes comprehensive financial information in an understandable format and the complete set of assumptions used to develop the budget, interim reports and multiyear financial projections. This information should be provided in the online agenda backup materials.

- The district should continue to revise its recovery plan/fiscal stabilization plan as needed, include the advisory board and community throughout the process, and ensure the plan is approved by the state administrator.

### Standard Partially Implemented

July 2013 Rating: 1

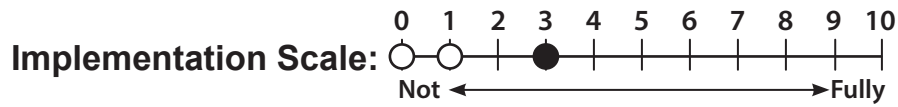
July 2014 Rating: 0

July 2015 Rating: 0

July 2016 Rating: 1

July 2017 Rating: 1

July 2018 Rating: 3



## 5.2 Budget Development Process

---

### Professional Standard

The budget development process includes input from staff, administrators, board and community as well as a budget advisory committee.

### Findings

1. One of the most powerful ways to gain input regarding budgetary and instructional issues from those affected, including the board, staff, community and employee associations, is the Local Control and Accountability Plan (LCAP), a comprehensive district plan that must be aligned with the budget. Per Education Code Section 52060, the district's LCAP is to include a description of its annual goals for pupils to be achieved for each of the state priorities and for any additional local priorities. The LCAP should provide district staff with the information necessary to develop a budget and to accomplish the actions necessary to achieve the district's goals. The following depicts how the plan was handled at the district during this review period:
  - A public hearing for presentation of the LCAP was held at a regular board meeting on June 22, 2017. During this meeting, the chief academic officer presented the LCAP and an opportunity for public comments was provided. The minutes indicate that one speaker addressed the interim state administrator and advisory board regarding the LCAP. The minutes show that all five of the advisory board members were present at the meeting.
  - The interim state administrator approved the 2017-2020 LCAP at the June 29, 2017 special board meeting, prior to adoption of the 2017-18 budget. The minutes indicate that no speakers addressed the interim state administrator and advisory board regarding the LCAP during the public comments portion of the meeting. The minutes show that all five of the advisory board members were present, with one member arriving late to the meeting.
  - Information was not provided to FCMAT regarding LCAP meetings conducted prior to the public hearing and adoption of the 2017-2020 LCAP.

Standard 6.1 of this report provides additional information on the public hearing and adoption processes for the LCAP and budget.

2. Education Code Section 52060 states, "The governing board of a school district shall consult with teachers, principals, administrators, other school personnel, local bargaining units of the school district, parents, and pupils in developing a local control and accountability plan." Such meetings are opportunities to involve the board, community, employee associations, and other affected parties to satisfy the required LCAP engagement, seek input for budget development, and build transparency.

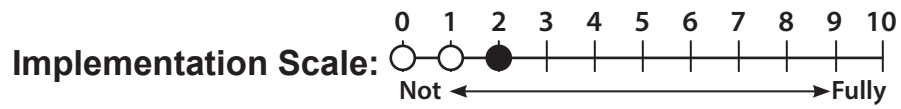
3. A document titled Local Control Accountability Plan Advisory Committee Meetings 2017-2018 was provided to FCMAT. The document included a list of meeting dates from February through May 2018. Agendas and sign-in sheets were provided for two meetings in February and listed representatives from several groups including: District English Language Advisory Committee, bargaining units, principals/management association, Business Services, Educational Services, Human Resources, Special Education, and Special Projects. Interviews indicated that more work needs to be done to align the budget to the LCAP. The 2015-16 audit report indicates that a qualified opinion was issued in part because the district did not comply with requirements regarding the LCAP and finding 2016-044 states, “The District did not provide the supporting documentation necessary for us to determine whether the District’s LCAP expenditures were consistent with the actions or services identified in its LCAP.” At the time of FCMAT’s fieldwork, the 2016-17 audit report had not been issued.
4. During the prior review period, the CBO reported that an internal budget advisory committee was formed, which included the CBO, director of fiscal services, and other department leaders. The CBO also expressed plans to expand committee membership to include staff, parents and community members. At the December 6, 2017 board meeting, the state administrator approved the formation of a Budget Advisory Committee. The agenda item indicated that the committee would include the CBO, director of fiscal services, one Inglewood Teachers Association representative, one CalPro representative, one Inglewood Management Association representative, and one community member. However, the membership list provided to FCMAT included several additional members. The Budget Advisory Committee held its first meeting on March 20, 2018, and documents indicated that additional meetings would be held in April, May and June 2018.
5. At the time of FCMAT’s fieldwork, interviews indicated that the director of fiscal services had just begun to schedule meetings with principals and department managers regarding 2018-19 budget development. Representatives from the Business Services and Educational Services departments were reportedly going to be included in the individual budget meetings.

## **Recommendations for Recovery**

1. The district should more actively seek input from the advisory board members, parents, students, community, staff and bargaining units during the budget development and LCAP process.
2. The district should ensure that the LCAP guides budget development and is incorporated in the budgeting process.
3. The district should ensure that the Budget Advisory Committee membership coincides with that approved by the state administrator.
4. The district should conduct timely meetings with site administrators and department managers regarding budget development.

## Standard Partially Implemented

July 2013 Rating: 1  
July 2014 Rating: 0  
July 2015 Rating: 1  
July 2016 Rating: 1  
July 2017 Rating: 1  
July 2018 Rating: 2



## 5.3 Budget Development Process

---

### Professional Standard

The LEA has clear policies and processes to analyze resources and allocations to ensure that they align with strategic planning objectives and that the budget reflects the LEA's priorities. The budget office has a technical process to build the preliminary budget that includes revenue and expenditure projections, the identification of carryovers and accruals, and any plans for expenditure reductions. The LEA utilizes formulas for allocating funds to school sites and departments. This may include staffing ratios, supply allocations, etc. Standardized budget worksheets are used to communicate budget requests, budget allocations, formulas applied and guidelines. A budget calendar contains statutory due dates and major budget development milestones.

### Findings

1. Board Policy 3000, Concepts and Roles, states the following regarding budget development:

In the development of a district budget, the Board and the Superintendent or designee shall establish a calendar that reflects the full budget cycle and a process that satisfies the requirements of law, including opportunities for public input. The Superintendent or designee shall provide fiscal data and prepare a proposed budget document within the budget priorities and parameters set by the Board. The Board shall adopt a budget that is aligned with the district's vision and goals and enables the district to meet its fiscal obligations.

However, a review of the district's Gamut online board policies and administrative regulations found that it has not adopted a policy or regulations specific to budget development and adoption. Best business practices would include adoption of these documents to ensure that staff is provided with specific direction for these processes.

2. As discussed in Standard 5.2, the LCAP lists the district's goals and actions to achieve those goals; therefore, the LCAP should be an integral component of the budget. However, the 2017-18 budget narrative documents and PowerPoint presentations do not include discussion of the LCAP, and the extent of its inclusion in budget development is unclear. The fiscal recovery plan/fiscal stabilization plan is a multiyear strategic blueprint critical to the district's ability to regain fiscal solvency. The 2017-18 first and second interim budget narrative documents include discussion of the Fiscal Stabilization Plan dated September 29, 2017, and indicate that implemented actions outlined in the plan are included in the budget. However, FCMAT could not find documentation that showed the plan had been approved by the state administrator.
3. The district's Business Services Department created a well-documented process to build 2015-16 school site and department budgets and developed an easy to understand and comprehensive manual titled Budget Development Process for School Site to train principals and managers on how to understand their budgets. Administrators became an

integral part of budget development with this process. The manual provided school site administrators with information on how their budget allocations were determined and included formula allocations for various resource categories. A budget workbook was included with the manual, which contained unrestricted and restricted funding sources and staffing allocations. Based on the information provided to FCMAT, these documents were not updated and used in 2017-18 budget development.

Documents provided to FCMAT regarding 2017-18 budget development included: staffing formulas for school sites and a document titled School Site 2017-2018 Budget Development dated February 21, 2018 (well past the time the 2017-18 budget was developed and adopted), which lists information needed from various departments and site administrators to begin the budget process. No standardized budget worksheets or documents were provided to FCMAT showing the formulas used for allocating funds to sites and departments. This may be due in part to the timing of the departure of the prior CBO and the start date of the current CBO.

4. Interviews indicated that the CBO and executive director of human resources had completed the 2018-19 enrollment and staffing projections at the time of FCMAT's fieldwork, and the director of fiscal services had begun to schedule budget development meetings with principals and department managers. FCMAT was not provided with standardized budget worksheets used to communicate budget requests and budget allocations.
5. FCMAT was not provided with a 2017-18 budget development calendar. However, the state administrator approved the Budget Calendar Fiscal Year 2018-19 at the November 8, 2017 board meeting. The calendar includes due dates and the department responsible for completing numerous actions related to budget development.
6. In previous reporting periods, the district experienced significant year-over-year carryovers of Title I funding, which required a waiver to be filed for excess carryover beyond the 15% allowance. In addition, the district was in jeopardy of losing \$2.2 million due to excessive carryover in 2016-17. During this review period, interviews indicated that restricted carryover funds were not provided to sites until approximately January. Providing carryover this late in the school year puts the district at risk of exceeding the maximum carryover amount allowed by restricted funding sources.

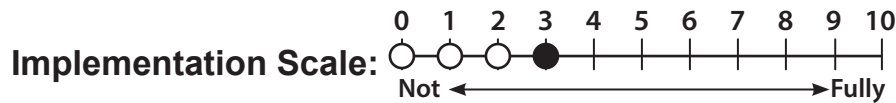
## **Recommendations for Recovery**

1. The district should adopt a policy and regulations specific to budget development and adoption.
2. The district should develop and document a process that provides for all components of the LCAP to be included in budget development.
3. The district should ensure that site administrators and department managers are an integral part of budget development and provide them with training on budget development and monitoring.

4. The district should develop and implement standardized budget worksheets to communicate budget requests and budget allocations.
5. The district should ensure the budget calendar includes deadlines for all budget tasks and that it is disseminated to all who are responsible for such tasks.
6. The district should include carryover in site budgets before the first interim reporting period, but only after it has finished closing its books for the previous fiscal year.
7. The district should ensure that budgets are monitored throughout the year and that restricted resources do not exceed allowable carryover balances since this may necessitate the return of funds to the grantor.

### Standard Partially Implemented

July 2013 Rating: 0  
 July 2014 Rating: 1  
 July 2015 Rating: 3  
 July 2016 Rating: 2  
 July 2017 Rating: 2  
 July 2018 Rating: 3





## 6.1 Budget Adoption, Reporting, and Audits

---

### Legal Standard

The LEA adopts its annual budget within the statutory timelines established by EC 42103, which requires that on or before July 1, the board shall hold a public hearing on the budget to be adopted for the subsequent fiscal year. Not later than five days after that adoption or by July 1, whichever occurs first, the board shall file that budget with the county superintendent of schools. (EC 42127(a))

### Findings

1. Education Code (EC) Sections 42127(a)(1) and 52062 require school districts to hold two separate public board meetings at least one day apart. The first meeting is for the LCAP and budget public hearings, and the second is for the LCAP and budget adoptions. The LCAP item must precede the budget item at each meeting (EC 42127(a)(2)(A)). The public hearings require 72 hours public notice, and both the LCAP and the budget must be adopted on or before July 1 each year.

The district conducted the two public hearings at its June 22, 2017 board meeting. The purpose of the first public hearing was to seek public input on the district's draft LCAP. A second public hearing followed seeking public input on the 2017-18 proposed budget.

Per Education Code Section 52062(b)(2), the meeting for the public hearings and the meeting for the adoption of these documents are to take place at least one day apart to ensure there is an opportunity to incorporate revisions, if needed, in consideration of the input discussed during the public hearings.

The June 29, 2017 meeting minutes indicate that the 2017-2020 LCAP and the 2017-18 budget were adopted in the proper order.

2. The district prepared its 2017-18 proposed budget and LCAP, and interviews with staff members indicated these documents are made available for public inspection three days prior to the board meeting scheduled for a public hearing as required by EC 42127(a)(1) and 52062(b)(1).
3. County office staff indicated that the budget was received timely. The county office's budget review letter dated September 15, 2017, disapproved the district's budget due to several primary factors. The county office's LCAP review letter required the district to consider the county superintendent's recommendations for revisions to its LCAP in a public meeting and submit an amended LCAP for review and approval no later than October 8, 2017.
4. The county office's review letter indicated that the district's projected reserves for economic uncertainties for 2017-18 and 2018-19 did not meet the minimum reserve level as required by the State Criteria and Standards. The district's multiyear projections reflected unallocated lump sum expenditure reductions of \$9.0 million in 2018-19 and

\$14.5 million in 2019-20 without an approved, detailed fiscal recovery plan showing how the cuts would be achieved. The review letter also indicated the district’s 2014-15 audit report, issued in June 2017, cited the district for numerous omissions and misstatements of financial information with potential significant liability, which could adversely affect the district’s solvency, but that the full impact of the audit findings did not appear to be reflected in the 2017-18 adopted budget. The county office required the district to submit a revised 2017-18 budget with multiyear projections including a fiscal recovery plan, identifying revenue enhancements and/or specific expenditure reductions approved by the state administrator for the district to meet its minimum reserve levels for all three years. It indicated that any reductions in expenditures requiring the district to negotiate with its bargaining units should only be included if negotiations are settled, and revenue enhancements that require voter approval must be omitted until approved by the voters.

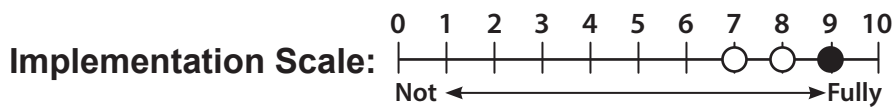
5. The county office subsequently approved the LCAP on October 6, 2017, and the budget on November 8, 2017.

### Recommendations for Recovery

1. The district should continue to hold public hearings for its LCAP and proposed budget at least 24 hours prior to the board meeting to adopt the LCAP and budget, on or before July 1 of each year, in accordance with Education Code Section 52062, and ensure action on the LCAP precedes action on the proposed budget in accordance with Education Code Section 42127(a)(2)(A).
2. The district should continue to file its adopted budget with the county superintendent of schools within five days of its adoption or by July 1, whichever occurs first.

### Standard Fully Implemented

July 2013 Rating: 7  
 July 2014 Rating: 8  
 July 2015 Rating: 7  
 July 2016 Rating: 7  
 July 2017 Rating: 8  
 July 2018 Rating: 9



## 6.2 Budget Adoption, Reporting, and Audits

---

### Legal Standard

Revisions to expenditures based on the state budget are considered and adopted by the governing board. Not later than 45 days after the governor signs the annual Budget Act, the LEA shall make available for public review any revisions in revenues and expenditures that it has made to its budget to reflect funding available by that Budget Act. (EC 42127(h))

### Finding

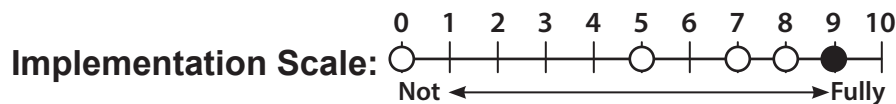
1. Governor Jerry Brown signed the 2017-18 State Budget Act on June 27, 2017, which closely emulated the provisions outlined in the May revision on which the district's adopted budget was based. The state administrator approved the 2017-18 budget at the district's special board meeting on June 29, 2017. No revisions subsequent to adoption were necessary to comply with Education Code Section 42127(h), which requires the district to inform the public of any material changes in the state budget that would affect the budget previously adopted by the district.

### Recommendation for Recovery

1. The district should continue to follow the requirements of Education Code Section 42127(h) within 45 days of the governor signing the annual Budget Act.

### Standard Fully Implemented

July 2013 Rating: 0  
July 2014 Rating: 0  
July 2015 Rating: 5  
July 2016 Rating: 7  
July 2017 Rating: 8  
July 2018 Rating: 9



## 6.3 Budget Adoption, Reporting, and Audits

---

### Legal Standard

The LEA completes and files its interim budget reports within the statutory deadlines established by EC 42130, et. seq. All reports are in a format or on forms prescribed by the superintendent of public instruction and are based on standards and criteria for fiscal stability.

### Findings

1. During this review period the district filed the following interim reports:
  - 2016-17 third interim report, approved at a regular board meeting on May 31, 2017
  - 2017-18 first interim report, approved at a special board meeting on December 13, 2017
  - 2017-18 second interim report, approved at a regular board meeting on March 14, 2018

Financial reports for each interim reporting period submitted to the county office during this review period were in the SACS format; and although not all conditions in the criteria and standards section were met, they included assessments of the district's fiscal stability for each of the criteria and standards measured by data in the SACS supplemental reports.

2. Because the district filed a qualified certification for its 2016-17 second interim report, it was required to submit financial statement projections of its fund and cash balances through June 30, 2017, for the period ending April 30, 2017, which is commonly referred to as a third interim report. The district complied with this requirement, and the state administrator approved the third interim report on May 31, 2017. However, after submitting the report to the county office, district staff withdrew the report due to significant financial misstatements. The district did not file a revised report.
3. EC 42130 requires that the first interim report describe the district's financial and budget status for the period ending October 31, 2017, and be approved by the district's board within 45 days, or December 15, 2017. Minutes of the district's December 13, 2017 special board meeting indicate approval of the first interim report in compliance with the statutory deadline required by EC 42130. However, the online agenda indicates the administration was recommending the filing of a qualified certification, but the board agenda backup documentation indicates a negative certification of the first interim report.
4. EC 42130 requires that the second interim report describe the district's financial and budget status for the period ending January 31, 2018, and be approved by the district's board within 45 days, or March 19, 2018. Minutes of the district's March 14, 2018 regular board meeting indicate approval of the second interim report in compliance with the statutory deadline required by EC 42130. However, the online agenda indicates the administration was recommending the filing of a qualified certification, but the board agenda backup documentation indicates a negative certification of the second interim report.

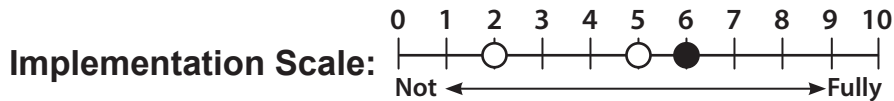
5. Inquiries with county office staff confirmed that the district submitted interim reports within the appropriate timelines. The county office’s review letter for the district’s 2016-17 third interim report was dated June 30, 2017, the review letter for the 2017-18 first interim budget report was dated January 18, 2018, and the review letter for the 2017-18 second interim budget report was dated April 16, 2018. The letter for the first interim report states that the district submitted a multiyear fiscal stabilization plan (FSP) to the county office. The second interim letter requires the district to submit an updated FSP because the multiyear projections include “negotiable and unallocated reductions.” The letter indicates that the updated FSP should include alternative expenditure reductions should negotiations be unsuccessful or not conclude by June 2018 and is due to the county with the 2018-19 Adopted Budget by July 2, 2018.

### Recommendations for Recovery

1. The district should ensure that all interim reports comply with the conditions and timelines established in EC 42130 et. seq.
2. The district should ensure that the interim report certification status stated on the board agenda is consistent with the backup documentation.
3. The district should continue to ensure that all budget reports are approved by the board/ state administrator and filed with the county office on time, and include a plan to meet all financial criteria and standards for the district’s budget.

### Standard Partially Implemented

July 2013 Rating: 2  
 July 2014 Rating: 2  
 July 2015 Rating: 5  
 July 2016 Rating: 5  
 July 2017 Rating: 6  
 July 2018 Rating: 6



## 7.2 Budget Monitoring

---

### Professional Standard

The LEA implements budget monitoring controls, such as periodic budget reports, to alert department and site managers of the potential for over expenditure of budgeted amounts. Revenue and expenditures are forecast and verified monthly. The LEA ensures that appropriate expenditures are charged against programs within the spending limitations authorized by the board.

### Findings

1. The CBO that resigned in September 2015 returned to the district in June 2017. The CBO has reinstated the Access program that customized budget reports. These reports are sent to individual school sites and departments monthly and upon request in a format that is easy to understand. The CBO and director of fiscal services have established budget meetings with site personnel to offer assistance with budget issues and provide ongoing training.
2. Purchase requisitions follow an established process starting at the department or site level for authorization, followed by approvals with the cabinet-level administrator and/or categorical programs administrator, if necessary, to ensure program compliance with state and/or federal grants.
3. The district utilizes the PeopleSoft financial system for centralized budgeting and purchase requisition processing. Although a hard stop is preferable for processing purchase requisitions, the district uses a soft stop, which allows business office staff to override warnings when the budget category has insufficient funds.

Budget availability is determined for the overall site or department budget, not at the object code level; therefore, some object codes can have large negative balances and others positive balances. Large budget transfers are prepared by the CBO at interim reporting periods at the major object code level on a districtwide basis. The district has not implemented changes in this area as recommended in several previous reviews. Budget transfers should be initiated as necessary at the site level and reviewed at the district level prior to processing. The CBO has reissued detailed instructions and procedures for processing purchase requisitions and budget transfers to each school site and department. Although each school site has the capability and instructions to prepare budget transfers, this process has not been fully implemented.

4. Purchase requisitions post to the encumbrance ledger, reducing the remaining budget balance, but this only occurs once the purchase order has been approved for processing at the district office level. As reported in several previous FCMAT reviews, the time lapse between initiation of a purchase requisition and district level review and processing can take several days; therefore, depending on how long it takes to review budget availability and generate purchase orders, not encumbering purchase requisitions immediately may cause budgets to be overspent.

FCMAT continues to recommend that the district implement the online processing feature that stops users from encumbering a purchase requisition if sufficient funds are not available within a budget account string. Implementing this feature would provide adequate controls, ensure funds were not overspent, and save staff time that is devoted to constant review of budget availability. In addition, sites will have the ability to know how much funding is available at any given time. While this involves training for site and department personnel, the overall benefit of the process will be to provide up-to-date information for managers to monitor budget and availability of funds.

5. The business office fiscal services analyst reviews purchase requisitions for overall budget availability and verifies if there is sufficient budget appropriation, considering the entire site or department budget, before the purchase requisition is forwarded to purchasing for further processing. The director of fiscal services provides a secondary review to ensure adequate budget availability, which creates a delay in processing purchase requisitions.
6. FCMAT continues to recommend that business office staffing be evaluated to ensure staff have the necessary skills and ongoing training to perform essential functions. The district has started to implement best practices for some critical functions that include basic budgeting practices but has not implemented proper budget monitoring, budget transfers at the site/department and object code level or proper alignment of budget to actual expenditures including encumbrances as previously mentioned. The result continues to reflect an unrealistic budget that has millions of dollars of overstatements and understatements in major object codes and poor internal control features at the site and district level.
7. While the Business Services Department prepares and posts budget transfers at interim reporting periods for all school sites and departments, the transfer information provided to FCMAT did not include supporting documentation. The following examples of the unrestricted general fund budget to actuals at the 2017-18 second interim indicate that budget monitoring and/or the appropriate level of budget transfer and/or budget analysis activity has not occurred. In some cases, amounts budgeted at adoption and/or second interim are overbudgeted or underbudgeted.

Description	Original Budget	Projected Budget at Second Interim	Actuals to Date at Second Interim	Notes
Local Income - 8699	695,254	445,254	179,115	Overstated at adoption and second interim.
Health & Welfare - 3400	10,244,725	9,311,301	4,212,068	Needs analysis, may be overstated.
Textbooks - 4100	449,189	200,000	(20)	Overstated, based on time of year.
Noncapitalized Equipment - 4400	366,906	342,168	34,210	Overstated, based on time of year.
Transfers of Direct Costs - 5710	(774,142)	(71,308)	24	Understated.
Professional Services - 5800	4,121,281	3,781,395	1,087,379	Overstated based on actuals year-to-date.
Contributions - 8980	(30,150,211)	(30,906,077)	0	Large increases in contributions, needs analysis.

8. FCMAT found that special education resource accounts may be underbudgeted, misaligned with actual expenditures, and overencumbered with purchase requisitions for NPS student placements. Management should establish procedures to review the initial authorization process for student services identified in each student's Individualized Education Program (IEP); annually review the continuance of service and associated staffing levels; and compare these services and staffing levels to vendor invoices, open contracts and encumbrances. (Additional information is provided in Standard 20.1.)
9. District staff reported during this period that some NPS students that appear on invoices charged to the district, with attendance reports attached, may have relocated to other school districts. A comparison between student identification numbers on the billings with information in CALPADS can isolate these students so that charges can be redirected to the correct school district.
10. The district continues to make extremely large unrestricted general fund contributions to support special education program costs. According to the 2017-18 second interim narrative report, the contribution to special education is projected to be \$24.93 million, or 79% of the total special education expenditures (excluding special education transportation). Data provided for 2016-17 unaudited actuals show a contribution of \$22.75 million, this is a projected increase of \$2.18 million year-over-year.
11. The budget technician(s) responsible for the special education budgets should possess the necessary skills, be properly trained and held accountable to perform essential functions and oversee these accounts. This will require in-depth review and analysis by the CBO or director of fiscal services. Interviews with staff confirmed that budgeted expenditures and vendor invoice tracking for special education costs, including NPS, lack thorough management review. FCMAT has continued to identify the need for internal controls and procedures to properly project expenditures and special education cost containment measures, and the need for additional oversight for all special education programs.

According to the interview with the special education budget technician, one purchase order is prepared for each NPS contract based on the student's IEP. Contracts are updated for the addition of new students and/or additions to existing services, but reductions in services or exiting students have not consistently been adjusted from the purchase order, which causes encumbrances to be overstated and may lead to overpayments.

12. The district has implemented the previous FCMAT recommendation to identify a data technician in the IT Department to be responsible for notifying the special education budget technician when a student disenrolls from the district so that a change can be made in the purchase order, and the district has an opportunity to realign staffing as needed. FCMAT continues to recommend that the district memorialize this process in writing to ensure timely notifications.

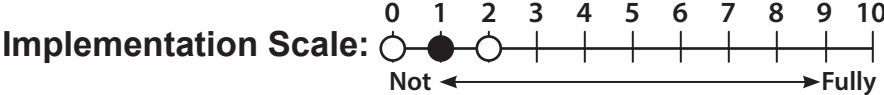


## Recommendations for Recovery

1. The district should consider implementing controls in the purchasing system so that funds are encumbered at the requisition level, and the purchase cannot proceed without sufficient funds.
2. The district should implement the site/department budget transfer process and initiate a hard-stop control at the account code level in the purchasing process.
3. Budget transfers should have sufficient supporting documentation, and the site or department should initiate them before submitting the purchase requisition for business office approval.
4. The district should continue to send budget reports to site and department administrators at least monthly and encourage administrators and managers to utilize the online capability in PeopleSoft to review their site and/or department budgets.
5. Discontinue the process of having the director of fiscal services provide a secondary business office review of purchase requisitions to ensure adequate budget availability.
6. The district should evaluate business office staffing to ensure staff have the necessary skills, are properly trained and held accountable to perform essential functions.
7. Management should establish procedures and timelines to review the initial authorization process for student services identified in each student's IEP; annually review the continuance of service and associated staffing levels; and compare these services and staffing levels to vendor invoices, open contracts and encumbrances.
8. The district should continue the process of providing notification to the special education budget technician for all NPS changes that affect the purchase order as well as changes in student enrollment or placements. The district should memorialize this process in writing.
9. Business Services Department management should review encumbrances for NPS services at least quarterly and adjust the encumbrances as needed.
10. The district should immediately address all aspects of special education program needs and provide adequate controls to track student attendance, NPS costs, staffing levels, open contracts, and encumbrances to address internal controls and procedural deficiencies for cost containment measures and oversight for the special education program.
11. The district should complete a monthly detailed review of NPS students in CALPADS to vendor invoices to ensure it is invoiced for only those students that are the district's responsibility. This review should also ensure that attendance registers accompany NPS vendor invoices and that attendance is captured in the Aeries student information system for funding purposes.

# Standard Partially Implemented

July 2013 Rating: 1  
July 2014 Rating: 0  
July 2015 Rating: 2  
July 2016 Rating: 1  
July 2017 Rating: 0  
July 2018 Rating: 1



## 7.3 Budget Monitoring

---

### Professional Standard

The LEA uses an effective position control system that tracks personnel allocations and expenditures. The position control system establishes checks and balances between personnel decisions and budgeted appropriations.

### Findings

1. The district uses PeopleSoft as its accounting and financial reporting software provided by LACOE. The district utilizes the Human Resource System (HRS), a personnel, payroll and retirement system that is separate from, but integrates with PeopleSoft. The position control module is located within HRS as a separate database. The district fully implemented the position control module approximately three years ago.
2. The position control system provides a link between HRS, payroll and budget; therefore, effective procedures and management oversight are essential elements to ensure that information is updated and revised regularly, and that defined roles between the Human Resources and Business Services departments are established to ensure separation of duties and continual maintenance of changes in personnel and positions.
3. Position control used properly is a valuable tool. Although position control was not functioning as intended for more than a year, the system was fully reinstated shortly after the CBO returned to the district and is closely monitored by the CBO and the director of fiscal services.
4. Each position number should ideally be stored in the database using a unique position control number. When the district implemented position control, groups of like-kind employees with similar funding sources at each site were established using one position control number. Using the position control system in this way prevents those responsible for position control and human resource management from knowing how many vacancies exist within each position control number, how many employees hold unique credentials and certifications, and other necessary data for hiring and decision-making. In addition, having a unique position control number for each position is especially useful as the district downsizes staffing due to declining enrollment.
5. The position control system should include amounts for overtime, extra-duty pay, stipends, substitutes, vacation payouts and estimated column movements and ensure that all payroll related costs are included in the system, which ultimately populates the district's budget. The district uses multiple position control numbers for these activities instead of lump sums. To reduce redundancy, the district should combine like-kind assignments such as overtime that is included in several different function account codes. This will reduce the volume of work for Human Resources and Business Services staff to manage multiple assignments.

6. The CBO prepared a reconciliation of the 2017-18 first interim budget compared with a detailed position control report. The position control report was balanced to the first interim budget and included the cost of salaries and benefits for numerous vacant management, teacher and classified positions. At the November 8, 2017 board meeting, the state administrator approved a reduction of identified positions; however, five of the eight positions listed as vacant were not deleted from position control or the budget at the first interim reporting period. A detailed position control report or position control reconciliation was not provided to FCMAT for the 2017-18 second interim; therefore, the team was unable to ascertain if these positions had been removed.
7. While it is typical for a district to have vacancies throughout the fiscal year, it is not best practice to forecast the full costs of these positions because they generate payroll savings during the time of vacancy. Savings for unfilled positions should be recognized to provide a more realistic budget projection and financial position.
8. The district has implemented a thirteen-step process for personnel requisitions. Using Informed K12, a digital work-flow processing software, requests move electronically from the initiator through the approval process and ultimately are used to update position control. FCMAT reviewed three personnel action requests at various stages of the process: one took six weeks to complete the process; one took over a month to get through the first five steps; and one was routed back to the initiator at step three, which restarted the process.
9. Leaders of the Human Resources and Business Services departments recognize that this is a cumbersome and long process that needs to be reduced while maintaining proper checks and balances. It will be helpful for all employees involved in this process to have clear instructions on processing personnel requisitions in a timely manner.

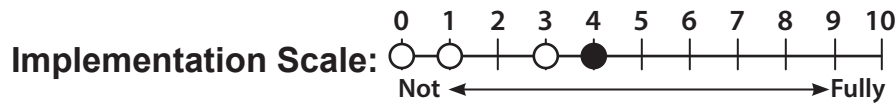
## **Recommendations for Recovery**

1. The district should provide unique position control numbers for each board/state administrator authorized position. The district should consider using lump-sum amounts for certain additional compensations in the position control system instead of unique position control numbers.
2. Defined roles between the Human Resources and Business Services departments should continue to be established and implemented to ensure separation of duties and continual maintenance of changes in personnel and positions.
3. The district budget should include salary and benefit savings for positions that will not be filled in the current and or future fiscal years to provide a more realistic financial position. When the state administrator/advisory board eliminates positions, these should be removed from position control projections immediately.

4. The business office should review periodic reports in the position control system to ensure that additions and deletions have been completed and that total full-time equivalent positions, salaries and benefits fairly represent amounts populated in the budget less salary savings generated from open and vacant positions.
5. The district should reconcile position control with the HRS system and budget at periodic intervals, no less frequently than at each financial reporting period.
6. Management should eliminate or combine steps in the thirteen-step personnel requisition process.
7. All employees involved in the personnel requisition process should be provided clear instructions on processing requisitions in a timely manner

### Standard Partially Implemented

July 2013 Rating: 1  
 July 2014 Rating: 0  
 July 2015 Rating: 4  
 July 2016 Rating: 4  
 July 2017 Rating: 3  
 July 2018 Rating: 4



## 8.1 Accounting

---

### Professional Standard

The LEA forecasts its cash receipts and disbursements and verifies those projections monthly to adequately manage its cash. The LEA reconciles its cash to bank statements and reports from the county treasurer monthly.

### Findings

1. The state's fiscal position has substantially improved over the last five fiscal years, and it has eliminated cash deferrals on the principal apportionment payments. As a result, the district's monthly cash flows from the state have improved considerably. However, the CBO expressed concerns about cash shortages in future fiscal years due to the structural budget imbalance, which is discussed further in Standards 12.1 and 12.2.

The district's general fund structural deficit has not been eliminated according to budget projections prepared by staff at 2017-18 budget adoption. The unrestricted general fund shows a structural deficit at revised budget adoption of \$8,143,483 prompting immediate concerns about the impact on ending fund balance and future cash reserve levels.

The Fiscal Stabilization Plan 2017-18 dated September 29, 2017 revealed that, without significant budget reductions, the district has a structural deficit in all three years as follows:

2017-18	\$ 8,143,483
2018-19	\$ 7,383,580
2019-20	\$12,780,517

The Fiscal Stabilization Plan includes revenue enhancement based on audit findings, and one-time and ongoing expenditure reductions in 2017-18, 2018-19 and 2019-20 to avoid running out of cash; however, FCMAT could not find documentation that showed that the plan had been approved by the state administrator. The plan includes the following:

#### 2017-18

Revenue Enhancement. An increase to fund balance for 2017-18 of \$1,000,000 from 2014-15 attendance audit findings stating, "Portions still to be appealed."

Expenditure Reductions. Reduction in district health and welfare contributions for management and unrepresented employees totaling \$200,000. This action was enacted January 1, 2018.

Expenditure Reductions. Reduction of division budgets, vacancies and positions that are on hold totaling \$750,000.

Net increase to fund balance is projected to be \$1,950,000 based on this information. While the audit appeal may be in process, the district should be cautious with this assumption to increase revenues by \$1.0 million. FCMAT did not receive documentation to support how the district intended to reduce division expenditures.

2018-19:

Expenditure Reductions. Capturing a full year of reductions in district health and welfare contributions for management and unrepresented employees totaling \$450,000. The district has implemented this action.

Expenditure Reductions. Reduction of division budgets, totaling \$1.5 million

Expenditure Reductions. Staffing reductions consisting of two principals, two office managers, four custodians, and reductions in utility costs and other operating expenses totaling \$920,000.

Expenditure Reductions. Concessions from bargaining units to reduce district contributions to health and welfare totaling \$4.05 million; reductions in force of 20 certificated FTE due to declining enrollment \$1.8 million; reductions in management personnel \$300,000; reductions in classified personnel \$750,000.

Net increase to fund balance based on these ongoing reductions for 2018-19 is projected to be \$9.77 million. It may be unrealistic to reduce division budgets by such a large amount. FCMAT was not provided a detailed analysis to support this reduction. Some of the reductions were based on concessions for which the collective bargaining process had not yet been completed at the time of FCMAT's review.

2019-20:

Expenditure Reductions. Reductions to be determined totaling \$5,500,000.

Net increase to fund balance based on these ongoing reductions for 2019-20 is \$5.5 million. The reductions were not identified. FCMAT was not provided with documentation to support these adjustments.

The district will need to continue efforts to achieve and maintain a balanced budget, eliminate the structural deficit in its unrestricted general fund and maintain a positive cash position. While FCMAT agrees that the district will need to make budget adjustments, it should ensure that proposals that involve negotiations with collective bargaining units are not included in approved operating budgets until they have reached tentative agreement and been approved by the state administrator.

2. The district prepares cash flow projections at budget adoption, interim reporting periods, and monthly. The CBO and director of fiscal services regularly monitor cash. The board meeting packets and supporting documentation posted on the district's website for each of the 2017-18 reporting periods include cash flow projections that balance to the budget and multiyear projections in all periods.

Each cash flow report assumes that most of the revenues and expenditures are fully received and expended within the fiscal year. June cash flow estimates in each reporting period are realistic except for books and supplies. The 2017-18 first interim report shows an accrual of \$2,144,925 at June 30, 2018, or approximately 39% of the budget. By second interim, the accrual was reduced to \$562,581.

3. The cash balance reports are generated from the district's PeopleSoft financial system, and the county office balances the cash in the financial system with the county treasury. A Monthly Cash Flow Presentation dated April 11, 2018 shows an actual general fund cash balance of \$16,603,370 as of March 31, 2018; however, the 2017-18 second interim report presented to the board/state administrator on March 14 shows a projected balance of \$20,175,201 as of March 31, 2018, a variance of \$3,571,831. Based on the amount of time between these two presentations, the projection for March should have been closer to the actual cash balance.
4. Cash receipts deposited into the district's clearing account totaling \$237,064.40 for January 2018 were transferred to the district's accounts at the county office on February 8, 2018. Cash receipts totaling \$83,391.03 for the month of February 2018 were transferred to the county on March 7, 2018. The district should make timely transfers of monies held in the clearing account into the proper fund on a timely basis, preferably weekly instead of monthly as large checks received near the beginning of the month are not deposited for approximately five weeks.
5. The district provided sample reconciliations that demonstrated timely and up-to-date reconciliation of the general clearing and revolving cash fund accounts.
6. Most transactions in the district's revolving account are for salary advances or periodic payroll errors. FCMAT's review of the revolving account ledger confirms that the district has made fewer payroll errors than in previous fiscal years and shows an overall reduction in payroll advances as compared with prior years.

On December 15, 2017, the revolving account ledger shows an \$835 payment to a vendor for photography services. Because the revolving account is not integrated with the accounts payable module, making vendor payments from the revolving cash account will not generate an Internal Revenue Service (IRS) Form 1099 unless staff manually adjust the report at year end. Best practice is not to process vendor payments from the revolving cash account unless there is a process to ensure that the payment, if over \$600, generates Form 1099 as required by IRS regulations.

## **Recommendations for Recovery**

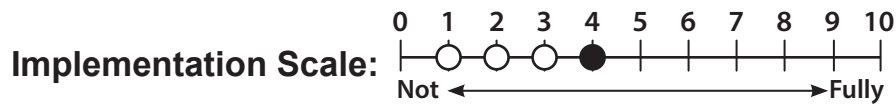
1. The district should continue efforts to refine a fiscal stabilization plan to eliminate projected structural deficits in the general fund and obtain approval of the plan by the state administrator. Ensure that proposals that involve negotiations with collective bargaining units are not included in the operating budget until they have reached tentative agreement and been approved by the state administrator.



2. The CBO should ensure that financial information presented to the board and state administrator include explanations for timing differences in the cash position.
3. The district should make transfers of monies held in the clearing account into the proper fund on a timely basis, preferably weekly.
4. Vendor payments should not be processed from the revolving cash account unless there is a process to ensure that the payment, if over \$600, generates Form 1099 as required by IRS regulations.

### Standard Partially Implemented

July 2013 Rating: 1  
July 2014 Rating: 3  
July 2015 Rating: 4  
July 2016 Rating: 3  
July 2017 Rating: 2  
July 2018 Rating: 4



## 8.2 Accounting

---

### Professional Standard

The LEA's payroll procedures comply with the requirements established by the county office of education, unless the LEA is fiscally independent. (EC 42646) Per standard accounting practice, the LEA implements procedures to ensure timely and accurate payroll processing.

### Findings

1. The district is fully staffed with three full-time payroll positions. Throughout the year, payroll staff have attended training events hosted by the county office and conducted in-house training with office managers, principals and other departments.
2. The district uses the Aesop software system for absence reporting and substitute placement. Employees using the Aesop system attach the system printout to their attendance register. The attendance register and Aesop reports are submitted to the Payroll Department. Using the system this way has reduced overpayments when employees exhaust their sick leave accounts.
3. According to staff interviews and documents provided by the district, the rate of payroll errors has decreased. Payroll overpayments occasionally occur but have been greatly reduced in the last two review periods. FCMAT continues to recommend that the district adopt board policy to address payroll overpayments and identify repayment methods. During this review period, FCMAT was not provided with documentation to substantiate that such a policy was created; however, inter-departmental procedures have been developed to guide staff members with the issuance of payroll advances and a detailed listing of overpayments is monitored and updated regularly.
4. In several previous reporting periods, FCMAT has recommended that the district establish administrative regulations for the business office to collect or write off payments due the district if determined to be uncollectable. Uncollected overpayments to former board members and employees date back to 2013. Interviews indicate that business office staff members have repeatedly brought this to the attention of the state administrator, but no resolution has been made absent board policy and state administrator/advisory board approval to write them off. Otherwise, these uncollected payments may represent a gift of public funds.
5. As reported in prior reviews, the district identified software that will allow for electronic timekeeping and absence reporting. However, FCMAT is not aware that the district has made a final decision to implement electronic timesheet recording and processing. Processing timesheets is cumbersome, requiring many hours of manual processing and verification. To avoid manual processing and potential for errors, the district should pursue electronic processing.
6. The district has developed some written internal control protocols and procedures for payroll to provide the appropriate checks and balances between departments and

segregation of duties in the business office. Proper internal controls ensure that the employees who process payroll are not authorized to sign the payroll warrant list or have access to the pay warrants received from the county office. The district has strengthened internal controls requiring multiple payroll staff members to tally timesheets and verify calculations to system reports. During this reporting period, the CBO trained the director of fiscal services to periodically monitor departmental procedures to ensure the proper segregation of duties.

The district has built capacity within the payroll division. Many processes and procedures have been changed and enhanced. The payroll supervisor reviews and runs a payroll error report after the payroll warrant list is generated and prior to finalizing the payroll warrant listing to reduce the number of payroll errors. It is imperative that the payroll supervisor continue this practice and that the district memorialize the process with written procedures for reconciliation and review of the payroll prior to executing the final payroll warrant register. As a secondary review process, the director of fiscal services should review the final payroll register before payroll is submitted to the county office.

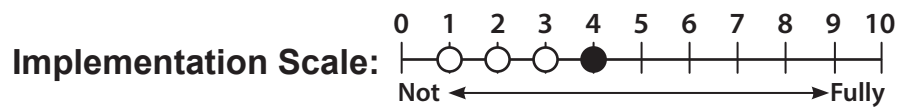
7. Payroll staff attend training events hosted by the county office of education and should continue to attend these trainings to learn how to pull various county system reports that may identify potential payroll errors.

## **Recommendations for Recovery**

1. The district should establish and implement administrative regulations and written procedures to seek the assistance of a collection agency to collect outstanding funds.
2. The district should adopt board policy addressing payroll overpayments to staff and the measures that will be taken to obtain repayment, and/or those for the state administrator/ advisory board to write off payments due the district.
3. The district should pursue implementation of electronic timekeeping and absence reporting software to avoid manual processing and potential for errors.
4. The district should continue to monitor and ensure that proper segregation of payroll duties exist.
5. The district should memorialize the payroll review process with written procedures for reconciliation and review of the payroll prior to executing the final payroll warrant register. The director of fiscal services should review the final payroll register before payroll is submitted to the county office.
6. The business office should ensure that all payroll staff know how to pull payroll error reports and are trained to use them.

## Standard Partially Implemented

July 2013 Rating:	1
July 2014 Rating:	1
July 2015 Rating:	1
July 2016 Rating:	2
July 2017 Rating:	3
July 2018 Rating:	4



## 9.2 Attendance Accounting

---

### Professional Standard

School sites maintain an accurate record of daily enrollment and attendance that is reconciled monthly. School sites maintain statewide student identifiers and reconcile data required for state and federal reporting.

### Findings

1. During a prior review period, the responsibility for student enrollment and attendance was reassigned from the Business Services Department to the Educational Services Division, under the leadership of the chief academic officer. However, state attendance reporting remains assigned to the accounting specialist who reports to the director of fiscal services in the Business Services Department.

Several individuals are assigned responsibility for overseeing different student enrollment and attendance functions:

- Principals: oversee school site office staff responsible for collecting registration data from parents when enrolling students. Secondary site administrators oversee data technicians at their site who collect student enrollment data and enter it into the student information system (SIS), while district senior data technicians enter this data for elementary sites.
- For elementary sites, school office staff collect student enrollment documents, and senior data technicians enter the student data into the SIS; this entry is typically done by the senior data technicians at the school sites. All school site administrators oversee the staff responsible for initial daily attendance, including teachers and office staff. Secondary school sites have dedicated attendance clerks, while attendance tasks at elementary sites are assigned to front office personnel; in some cases, senior data technicians also enter attendance for their elementary sites.
- Principal of Inglewood Career Technical Education, Adult Education, Alternative Education School, and Inglewood High School: oversees the district's Saturday school attendance recovery and long-term independent study programs. One senior data technician and one secondary school data technician are assigned responsibility for modifying attendance in the SIS for all students who earn credit for attending Saturday school.
- Director of special education: oversees one data technician responsible for reviewing enrollment data in the SIS for students with IEPs and reconciling that data with the data in the Special Education Information System (SEIS). This data technician is also responsible for managing enrollment data for students attending NPS, which is based on information provided by the special education budget technician.
- Director of student support services: responsible for overseeing school site attendance, alternative program attendance (i.e., short-term independent study and home hospital) and truancy programs (i.e., Student Attendance Review Team (SART) and District Attendance Review Team (DART)).

- Executive director of information technology (IT): oversees the district's senior data technicians who enter student enrollment data into the SIS for all elementary school sites, support data technicians at secondary sites, enter all adjustments to attendance for all absences at elementary school sites and attendance recovery, enter teacher credential data into the SIS, and enter into the SIS all error and anomaly corrections identified through the CALPADS reporting process.
- The executive director also oversees a database administrator who is partnered with the TOSA of assessment and instructional technology and a consultant for CALPADS reporting. This team is responsible for the reconciliation of data between multiple systems including the SIS (Aeries), child nutrition software (Nutrikids and eTriton), student testing systems (TOMS), and teacher data in the position control and payroll systems, and identifying and overseeing the correction of all errors or anomalies in student data identified through the CALPADS reporting process.
- Accounting specialist: responsible for state attendance reporting.

Although the district has been focused on reviewing and standardizing enrollment and attendance procedures, no single administrator oversees the entire process. The district does not have consistent practices for managing student enrollment and attendance overseen by one individual knowledgeable of and/or experienced in all aspects of student enrollment and attendance requirements. While some improvement is notable, inconsistencies continue to exist in how student enrollment and daily attendance data is entered and managed in the SIS for all programs including special programs, e.g., home hospital, independent study and nonpublic schools.

Although the district may convey that the director of student support services is responsible for attendance, the person responsible for this position does not reconcile and/or oversee all segments. No single individual ensures student enrollment and attendance practices are consistent, fluid and accurate from the point of enrollment through state reporting. While there is some evidence of collaboration, the existence of isolated functions and the lack of reconciliation processes between all contributing segments remain.

2. The primary source of school district funding is state apportionment based on the LCFF. The LCFF calculations use average daily attendance (ADA) in the P-2 and annual certified attendance and unduplicated pupil enrollment certified in CALPADS. It is essential that the district establish and implement operational policies and procedures for systematically acquiring and entering key data into the SIS for students enrolling in and exiting the district. Accurate and timely attendance accounting is essential to ensuring the district meets California's compulsory attendance laws. Because school district funding levels are directly tied to student enrollment data and ADA, the accuracy of the data reported to the state through CALPADS and attendance report submissions is extremely important.

Establishing standardized procedures that ensure all student data is captured and entered into the Eagle Aeries SIS is consistent in content and format across all school sites and programs is essential to achieving this goal. Interviews with district and school site personnel indicated that district procedures for entering new student enrollment into the SIS and recording and reporting attendance to the California Department of Education

continue to be inconsistent throughout the district. While many sites report similar practices in core daily enrollment and attendance activities, some inconsistencies in the approaches to collecting, recording, reviewing and certifying enrollment and attendance data continue. However, the district has worked diligently towards identifying coding inconsistencies, establishing procedures for correct data entry and communicating those changes with data technicians.

While the senior data technicians are solely responsible for establishing, entering and maintaining student enrollment data in the SIS for all elementary sites, they continue to report inconsistent practices in approach. Because these positions support the district's CALPADS reporting function, they continue to be housed at the district office in the IT Department. School site attendance personnel collect and provide to senior data technicians information for new student enrollment and any other changes in student demographic data for existing and exiting students. The senior data technicians visit school sites at various times throughout each week to collect student enrollment documents for entering students into the SIS.

Senior data technicians report they no longer transport student enrollment documentation from the school site to the district office for entry and return it to the school site when done. Instead, they complete the work at the school site.

3. Teachers must take attendance in compliance with the California Code of Regulations (CCR), Title 5, Section 401, (a)–(d) which states:

(a) Elementary school attendance shall be kept in a state school register, as required by section 44809, except when a central file is maintained as authorized by Education Code section 44809.

(b) High school attendance (including junior high school) shall be kept on forms approved by the California Department of Education.

(c) In all high schools, except those listed in (d) of this section, each teacher shall be required to submit to the principal, at least once each school day, a report of attendance for each period of the day in which he conducts classes, listing the names of all pupils absent in any period.

(d) In all classes for adults, continuation schools, and classes, and regional occupational centers and programs, attendance shall be reported to the supervising administrator at least once each school month.

Interviews with school site staff responsible for attendance indicate that teachers receive attendance folders containing manual attendance registers daily. They record attendance on the manual registers then enter the information into the Aeries Browser Interface (ABI). The registers and parent/doctor notes for prior absences are forwarded to the school site attendance office. The attendance clerks verify the accuracy of the attendance recorded on the registers with the attendance entered in the Aeries system. At elementary sites, parent/doctor notes for absences are forwarded to senior data technicians who make appropriate changes to attendance codes.

The district has historically received findings in its audit reports regarding failure by teachers to record attendance, and the 2015-16 audit report continues to cite findings regarding attendance reporting variances and deficiencies. Findings of this nature can result in overstated ADA and apportionment that the district must repay to the state. Interviews with school site personnel indicated that sometimes teachers still do not record absences. During the prior review, one teacher interviewed by FCMAT stated that she did not actually take roll call but instead asked the students if anyone in the class was missing. The same teacher said that when she was absent, the substitute teacher did not take attendance using a manual register as described elsewhere in this standard; instead, upon her return, she asked the students if anyone was absent while she was out. FCMAT could not determine if this practice continued in the current review period; however, it should still be of great concern to the district. Attendance is recorded in the SIS based on a negative attendance system; therefore, when a teacher fails to record a student's absence, it still recognizes apportionment attendance for that student even though he or she was absent.

Attendance reports that identify the status of recording daily and/or period-by-period (if applicable) attendance should be consistently run each day. Principals should follow up when a teacher does not follow procedures and hold him or her accountable for accurate, timely attendance. When attendance is not taken, the attendance clerks provide reminders in inconsistent ways. Principals should aggressively enforce the established timeframe for teachers to record attendance each day, for example, the first two hours of the school day for elementary school sites. The Aeries system should be configured so that once this time period has passed, teachers are prevented from entering or modifying attendance for that day and must confirm attendance directly through the attendance clerk or front office staff. This practice informs site administration about teachers that require their attention. Interviews with site staff indicated that principals make sure all teachers enter attendance before the end of the day; however, district office staff stated this procedure is not consistently implemented at all sites.

4. School site personnel reported that students who come to school late must report to the school office before going to class to ensure that attendance records are accurately updated. For secondary schools, school site attendance clerks revise attendance in the SIS as appropriate and provide the student with a slip to admit them to class. For elementary schools, senior data technicians are responsible for modifying attendance codes in the system based on parent and doctor notes submitted to verify absences and excused or late arrivals; school site office personnel should manage these activities.
5. Substitute teachers do not have access to the Aeries system and are instead provided with manual attendance rosters for recording attendance. The attendance recorded on the manual registers is entered in the SIS by the teacher upon his/her return. The register is signed by both the substitute teacher and the classroom teacher. As mentioned earlier, this practice appears to have some inconsistency since FCMAT received conflicting reports when inquiries were made with school site personnel. The district should ensure consistent procedures for recording attendance during a teacher's absence are established and consistently followed districtwide. Interviews with staff indicate the district office has written procedures on how to set up substitute teachers with temporary Aeries accounts; this information should be communicated to site office personnel.



6. In prior review periods, the district lacked a cohesive practice for managing student enrollment and attendance in the SIS for students participating in the home hospital program. While a process was established to initiate the services for students and inform instructional personnel on how to record attendance in manual registers, reports indicated that inconsistencies existed in how the data technicians coded student enrollment and attendance data in the SIS; reportedly some kept the student enrolled in the SIS while others did not. During this review period, the director of student support services indicated that home hospital program teachers now enter attendance in Aeries and submit weekly reports to him.

School site and senior data technicians enter IEP data for special education students in the SIS. The data technician assigned to the Special Education Department compares student data in Aeries and SEIS and works to identify missing and/or inaccurate data. She then takes screenshots and notifies the assigned data technician of necessary corrections as she identifies them. This data technician reports she receives no information on home hospital enrollment and attendance and therefore does no reconciliation in these areas.

7. Services with NPS providers are based on each student's IEP and/or 504 plan. The data technician for special education receives notification regarding NPS student status from the program specialists and/or the budget technician who report to the director of special education. The data technician also gets a report from SEIS when a student enters or exits NPS; she adds and exits those students in the SIS based on these notifications. She does not receive or reconcile any attendance data for NPS students.

Interviews with staff indicate that attendance for NPS students is not entered into Aeries, which may contribute to additional errors in CALPADS and attendance certifications. Interviews with district staff suggested that the accounting office continues to use the ADA reported on the attendance registers that the provider forwards with NPS invoices to prepare attendance reports. These are the same documents provided to the data technician for enrolling the student in NPS; as such, they come after the student has been receiving services. As a result, enrollment is not timely and could contribute to loss of LCFF funding. During this review period, staff reported that 27 adult transition program students who returned to the district from an NPS are active in SEIS, but are not in Aeries. Therefore, the attendance for these students has not been included on the state attendance reports, and the district is not receiving apportionment for them.

The district should require NPS providers to forward official attendance to the special education data technician at the end of each week. The attendance reported on these registers should be entered into the Aeries SIS upon receipt. When invoices are submitted to the district, staff should compare the attendance reported on attendance registers with the attendance provided on the NPS invoice.

8. Weekly attendance registers are printed and certified by teachers. Monthly attendance certification reports are printed from the SIS at the end of each school month and are signed by the teachers and retained at the school sites. The school sites print monthly school site attendance reports, principals sign them, and copies are forwarded to the IT Department and district office accounting specialist. However, interviews with IT Department staff indicated that monthly registers for some sites are not printed and certified every month

due to all the changes in attendance because of Saturday school. In addition, interviews indicated that not all schools keep a copy of what is submitted to the district office.

Modifications to attendance are made by assigned data technicians for Saturday school credit based on attendance certified by Saturday school teachers. Data technicians responsible for recording Saturday school credit also sign attendance registers certifying their changes to attendance previously certified by teachers.

9. The accounting specialist at the district office relies on the attendance reported on the month-end reports when preparing P-1, P-2 and annual reports for the state. Due to ongoing revisions made because of Saturday school attendance, the accounting specialist requires the school sites to rerun, recertify and resubmit all monthly attendance reports. District office staff does not verify or review the class registers certified by teachers.
10. Interviews with staff indicate that school months are kept open all year in the SIS to revise attendance when a student attends Saturday school. The district should close school months, so revisions to attendance data are controlled. Once an attendance month is locked, sites may view the information, but cannot change the data. The school site attendance clerk must identify any necessary changes and request the school month to be reopened so school site personnel can make corrections. Permissions can be established to allow access to those responsible for recording attendance revisions earned through attendance recovery programs, as they are certifying that attendance. When corrections are necessary, all reports for the period should be rerun, recertified and retained for an audit to ensure state-reported attendance is accurate, and supporting documentation accurately supports certified data.
11. No changes were made to the procedures for completing each reporting period (P-1, P-2 and annual), which include reconciliation and review of monthly reports generated by the school sites with the districtwide system reports before submission to the state

Reoccurring audit findings citing inaccuracies in reported ADA for independent study, special education, nonpublic schools, district-operated charter schools, improper retention of attendance records for charter schools, and discrepancies in the supporting documentation retained at the school sites for independent study all have the potential to have a negative impact on the district's finances as errors of this nature affect the district's LCFF calculation and funding.

District audit reports continue to include findings regarding the lack of controls to ensure that pupil attendance is accurately reported from the classroom to the district office and the CDE. The district should ensure that school site attendance reports are properly certified and retained with all supporting documentation including teacher certified reports, parent notes and call logs, Saturday school certified attendance, and final certified revised monthly attendance.

Final monthly attendance reports certified by principals and used to prepare state reports should tie to weekly teacher certified attendance reports and certified attendance documentation for Saturday school and independent study program adjustments. All certified final reports and supporting documentation should be forwarded to the district office and retained for audit.

12. In March 2016, the district filled the vacant executive director of IT position. This position's duties include managing and supporting the SIS, reconciling data between the SIS and other systems of original entry, and complying with CALPADS reporting requirements. The district has established a team responsible for researching data elements reported in CALPADS and resolving errors and anomalies before data certification. The team has been in the process of developing reconciliation procedures for each of the multiple systems used to capture student data including Aeries, Nutrikids, eTriton, TOMS, and teacher data in the position control and payroll systems. The team has implemented processes to transfer data from some systems into the SIS for CALPADS reporting. For example, student data flows between Aeries, Nutrikids and eTriton through nightly imports, and data is transferred electronically from SEIS to Aeries. The team continues to work to understand the individual systems and develop procedures for standardizing practices for recording data and training district and school site personnel.
13. Board policies, administrative procedures, desk manuals and routine training for staff members with duties that involve enrollment and attendance tasks are all essential. While the IT Department is developing standardized procedures for each task relative to recording and reconciling student data, the district has no standardized attendance policies and procedures manual. A comprehensive district office and school site attendance policies and procedures manual should include step-by-step instructions that describe enrollment and attendance procedures from the first moment of a student's registration through issuing the final state attendance reports.

The manual should include at a minimum:

- Legal requirements for all programs
- Education Code requirements
- Enrollment and disenrollment procedures for all programs
- Forms
- Attendance instructions for all programs
- Attendance system operations and codes for all programs

The procedures manual should be distributed at the beginning of each school year to principals, assistant principals, school site clerical and support staff, attendance and information technology support staff, and any necessary district office staff. This manual would provide the schools with a single consistent reference source to use in performing their duties. A manual will also provide district office attendance staff and administrators

with the guidelines to hold staff accountable for the proper recording and accounting of daily student attendance and the tools to accurately report attendance through the entire reporting and certification process. Staff members responsible for enrollment and attendance tasks should also receive annual training on core fundamentals and any legal or procedural changes that occur.

14. The district has not established cross-training to ensure that essential enrollment, attendance, and student data reporting functions can be maintained in the absence of the permanent employee(s) responsible for these tasks.

## **Recommendations for Recovery**

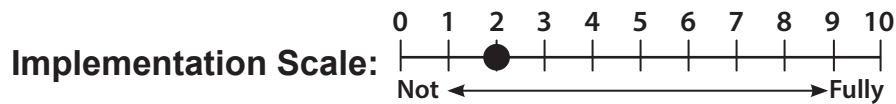
1. The district should establish a reconciliation process between all segments contributing to student enrollment through final CALPADS and state attendance reporting. One individual should oversee this process to ensure fluidity and accuracy of all student data and attendance for all programs including home hospital, short and long-term independent study, nonpublic schools, Saturday school and general school attendance.
2. Standardized enrollment and attendance procedures should be established and consistently followed by all school site personnel. These procedures should be documented in a comprehensive district office and school site attendance policies and procedures manual that includes step-by-step instructions that describe enrollment and attendance procedures and include a set timeframe for teachers to record attendance each day, such as the first two hours of the school day for elementary school sites, and ensure teachers log daily and/or period attendance based on a set schedule. Procedures should also include routine verification that teachers take student attendance by a prescribed time each day.
3. The district should distribute the procedures manual to all staff members responsible for student enrollment and attendance tasks, and an annual review of fundamental procedures and updates should be provided. All teachers should be reminded of their duty to complete accurate attendance records and be held accountable for Education Code and California Code of Regulations requirements.
4. School site administrators should follow up with the school site attendance clerk to determine teachers that do not record daily attendance timely and/or prepare accurate attendance records and hold accountable teachers who fail to follow established procedures.
5. The district should hold accountable any administrator who fails to follow up and correct a teacher's failure to prepare and complete an accurate record of attendance.
6. The district should seek guidance from the Aeries software provider to learn how substitute teachers can access the system to enter the daily attendance of students as guest users by utilizing a password. All substitute teachers should be required to take and certify attendance each morning/period either through a manual register (in the absence of access to Aeries) or automated access.

7. The district should develop a standardized practice for managing student enrollment and attendance in the SIS for students participating in the home hospital program. The district should ensure that coding accurately captures the student enrollment in the district program and that attendance is accurately reported to the state.
8. The district should develop a standardized practice for managing enrollment and attendance for students attending nonpublic schools that ensures data is entered into the SIS accurately and timely. The district should ensure that coding accurately captures the student enrollment in the district program and that attendance is accurately reported to the state.
9. The district should configure the SIS access schedule to limit the ability for entering and/or editing student attendance, ensuring that teacher access ceases after a predetermined time each school day and that school site attendance clerk access ceases upon certification and closure of each school month.
10. Procedures should be established for modifying student attendance after the close of the attendance month, which include notification to the business office and recertification of registers.
11. The district should establish procedures to ensure that when changes are made to certified attendance, all appropriate recertifications are prepared and retained for audit, and any attendance reports submitted to the state are amended if necessary.
12. The district office personnel responsible for reporting attendance should verify that the data in the student information system agrees with the certified monthly attendance registers.
13. The district should conduct periodic reviews of weekly and monthly registers certified by teachers, ensure that attendance is recorded correctly and that proper documentation is retained by school sites, including district-operated charter schools.
14. The administrator assigned responsibility for attendance should review state attendance reports before they are forwarded to the state administrator for review and approval.
15. The district should require NPS providers to forward official attendance to the district office accounting technician at the end of each week. The attendance reported on these registers should be entered in the Aeries SIS upon receipt. Attendance reported on invoices submitted by NPS providers should be compared to the attendance reported and recorded in the SIS.
16. The district should establish standardized procedures for recording student independent study apportionment attendance and require supporting documentation be retained at the school sites. Accurate, updated attendance records should be kept by school sites and should support the attendance claimed by the district for independent study.

17. The district should make appropriate adjustments to create and maintain student enrollment in the student information system at each school site. These duties should coincide with the duties of attendance and enrollment, which should be reviewed and monitored by those responsible for attendance and CALPADS reporting.
18. The district should continue efforts that ensure effective procedures for reconciling information between CALPADS and Aeries are established and followed.
19. The district should ensure there is adequate cross-training for student enrollment, attendance, and CALPADS reporting procedures.

### **Standard Partially Implemented**

July 2013 Rating: 2  
July 2014 Rating: 2  
July 2015 Rating: 2  
July 2016 Rating: 2  
July 2017 Rating: 2  
July 2018 Rating: 2



## 9.3 Attendance Accounting

---

### Professional Standard

Policies and regulations exist for independent study, charter school, home study, inter-/intra-LEA agreements, LEAs of choice, and ROC/P and adult education, and address fiscal impact.

### Findings

1. The district has established board policies and administrative regulations attributable to this standard including:

BP and AR 5116.1, Intradistrict Open Enrollment, adopted August 4, 2014

BP and AR 5118, Open Enrollment Act Transfers, adopted August 4, 2014

AR 5117, Inter-District Attendance Permits, approved September 13, 2017

Inter-District Attendance Application 2015-16, approved on March 18, 2015 board meeting

BP and AR 6158, Independent Study, adopted August 4, 2014

BP, 6176 Weekend/Saturday Classes, adopted August 4, 2014

BP and AR 6181, Alternative Schools/Programs of Choice, adopted August 4, 2014

AR 6183, Home and Hospital Instruction, approved August 4, 2014

AR 6200, Adult Education, approved August 4, 2014

Although board policies, administrative regulations, and supporting exhibits have been adopted, it is not evident that each was specifically tailored to the district's specific circumstances or environment and only one change has been made since FCMAT's last reporting period. It was not evident to FCMAT that the district complied with BP 5116.1 which states, "The Board shall annually review this policy." While using the Gamut services is beneficial in ensuring that all board policies are routinely updated to incorporate the change in laws and regulations, it is important for the district to invest time in reviewing the content of each update and incorporate details specific to the local education agency.

2. Board Policy and Administrative Regulation 6158 address independent study. The district continues to operate independent study programs offered to students upon request when absences will exceed five or more school days in accordance with EC 51747. Parents may request that their student is placed on independent study by completing an application and agreeing to the terms of the contract. The principal of Inglewood Career Technical Education, Adult Education, Alternative Education School, and Inglewood High School oversees the long-term independent study program, and the director of student support services oversees the short-term independent study program.

3. The district has historically had findings in its annual independent audit on independent study, resulting in loss of apportionment funding. The 2015-16 audit report includes a finding in which ADA claimed by the district for all short-term and long-term independent study programs is disallowed. State attendance regulations for independent study are stringent and require the school, parents, and teachers to follow each element of the agreement in a particular order. It is essential to ensure that both independent study programs comply with all program rules and regulations to avoid continued loss of apportionment funding.
4. While interviews with staff indicated that the district has taken steps to implement standardized coding for independent study in the SIS, the district does not have written independent study operational policies and procedures and does not test the validity of the independent study attendance reported for apportionment.
5. The district has established AR 6183, Home and Hospital Instruction, which offers individual instruction for students with a temporary disability that makes school attendance impossible or inadvisable. Parents must provide physician documentation supporting the illness or limitation. Students are matched with a teacher who directly responds to the student's assigned school site to collect work then goes to the student's home or hospital location to provide instruction.
6. FCMAT was not provided with board policy, administrative regulations or procedures for charter school attendance. However, staff report that procedures for the district-operated charter school are consistent with noncharter schools in the district; the charter school is simply set up in the SIS as another school site for recording student enrollment and attendance.

## **Recommendations for Recovery**

1. The district should ensure that board policy and administrative regulations incorporate details specific to its circumstances and/or environment and ensure they are routinely applied and updated as necessary.
2. The district should monitor all enrollment and attendance tasks and ensure that data is reconciled and properly documented for both enrollment for CALPADS reporting and attendance for state apportionment attendance reporting.
3. The district should establish standardized procedures for student enrollment and attendance for independent study and incorporate them into a policies and procedures manual.
4. The business office should perform periodic internal audits to test the validity of attendance reported for apportionment for independent study, home hospital and district-operated charter school programs.
5. The district should develop board policies applicable to charter school attendance.



## Standard Partially Implemented

July 2013 Rating: 2

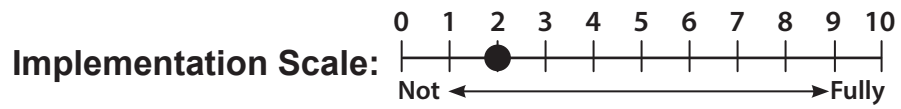
July 2014 Rating: 2

July 2015 Rating: 2

July 2016 Rating: 2

July 2017 Rating: 2

July 2018 Rating: 2



## 9.4 Attendance Accounting

---

### Professional Standard

Students are enrolled and entered into the attendance system in an efficient, accurate and timely manner.

### Findings

1. At elementary schools, school site personnel are not responsible for entering new student enrollment information into the SIS. Instead, they collect student information from parents and forward it to senior data technicians responsible for data entry into the system. Senior data technicians are assigned several school sites but are housed at the technology center. Secondary schools each have a dedicated data technician at their site who enters and manages student enrollment data in the SIS. A data technician dedicated to special education reviews student data for special education students and reconciles it against data in the SEIS system.
2. All school sites have access to the Aeries system; however, because the senior data technicians responsible for entering student information into the SIS for elementary school sites travel between schools, enrollment entered into the SIS is often delayed. Depending on the workload and time of day that a new student arrives to enroll at an elementary school site, enrollment may not occur timely.
3. The district contracts with numerous nonpublic school service providers for services for some students with IEPs or 504 supplemental service plans. Staff members in the Educational Services Division have been working to identify missing student information and data errors in Aeries and are working on developing systems for reconciling information between multiple special education systems not integrated with the SIS. Interviews with data technicians indicate a continued lack of understanding about how the state uses data provided through the CALPADS submissions.
4. Little change has occurred in the district's practice for entering information in Aeries for district students attending NPSs. Interviews with staff continue to indicate that no formal process is established for ensuring NPS students are enrolled in the SIS upon entry to the program. The special education budget technician notifies the special education data technician when students enter or exit nonpublic schools. However, the source document used by the budget technician for this purpose is the NPS vendor invoices that list the student attendance. This results in the potential for a student to be enrolled in the district, receiving NPS services, but not to be entered into the SIS until after the district receives an invoice and advises the special education data technician.
5. Student enrollment data, apportionment attendance, and unduplicated pupil counts all may contain errors because the district has not established a structured process for enrolling and disenrolling NPS students, accounting for attendance and reconciling NPS provider invoice data. Possible errors include underreported unduplicated pupil counts, under/over reported apportionment attendance and overpayment to vendors who may bill

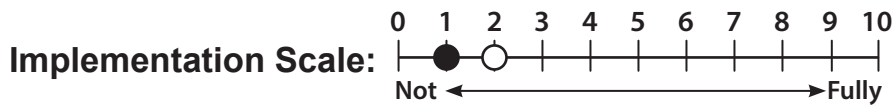
for services for students who are no longer in the district. For example, during this review period, interviews indicated that a student moved into the Los Angeles Unified School District attendance area, but the NPS provider continued to bill Inglewood Unified for the attendance of that student for several months. Additionally, 27 adult transition students returned from an NPS to the district, but the students had not been entered in Aeries.

## Recommendations for Recovery

1. The district should establish and implement procedures that require student enrollment information to be entered into the SIS at the time of registration or as soon as possible following parent submission to ensure each student is recognized in the SIS and correctly assigned to a classroom so that daily attendance accounting is accurately reported.
2. Staff responsible for managing student data, including CALPADS reporting, should clearly understand how the student data is used throughout the district, including funding and student testing.
3. The district should develop procedures for obtaining, reporting and entering into the SIS enrollment and attendance data for students attending NPSs.
4. The district should routinely reconcile data in the SIS, SEIS, and CALPADS.

## Standard Partially Implemented

July 2013 Rating: 1  
July 2014 Rating: 2  
July 2015 Rating: 2  
July 2016 Rating: 1  
July 2017 Rating: 1  
July 2018 Rating: 1



## 9.6 Attendance Accounting

---

### Professional Standard

The LEA utilizes standardized and mandatory programs to improve the attendance rate of pupils. Absences are aggressively followed up by LEA staff.

### Findings

1. Under the direction of the chief academic officer, the director of student support services oversees district school site attendance and manages student services and programs including short-term independent study and home hospital. Programs associated with student discipline, suspension and expulsion including the SART, DART and School Attendance Review Board (SARB) are also managed under the leadership of this position.
2. Board policy and administrative regulations have been established by the district and were updated in August 2014. BP 5113.1, Chronic Absence and Truancy, was approved on August 4, 2014. The policy states in part, “The Superintendent or designee also shall develop strategies that enable early outreach to students as soon as they show signs of poor attendance.” Board Policy 5113.1 also states that habitual truants may be referred to a SARB.
3. The district uses School Messenger, an automated notification service integrated with the district’s student information system that quickly delivers large volumes of messages through multiple channels for parent notifications, including notification of student absences. This allows for timely and efficient parent notification when a student absence is recorded.
4. During this review period, the district did not renew its contract with School Innovations and Achievement (SI&A) for attendance intervention services focused on reducing absenteeism and increasing parent involvement. Interviews with staff indicated school site personnel mail truancy letters to parents/guardians, and each site’s office manager keeps a copy of the letters.
5. The district has established a progressive process for addressing chronic absenteeism that includes site-based intervention through SART. During a previous review period, the district had added the DART as an additional intervention level responsible for working with students and parents when the SART process is unsuccessful, but before moving to a SARB referral.
6. During FCMAT’s last review, interviews with school site principals indicated some dissatisfaction with the new process, describing it as paper-intensive and ineffective, lacking the power to affect habitual truancy issues in their student populations. The director of student support services position, who serves as the SARB coordinator, was vacant for part of the year. The new director of student support services started working for the district in November 2017. Interviews with staff indicated that many of the SART/

DART/SARB program procedures were not documented, no one seems to understand the process, and the process is not used consistently at the school sites.

7. BP 6176, Weekend/Saturday Classes, adopted August 4, 2014, establishes the framework for the district to conduct makeup classes that include but are not limited to those for unexcused absences occurring during the week (Education Code 37223). The district continues to offer a Saturday school program as a strategy to recover apportionment ADA lost due to absenteeism. The principal of Inglewood Career Technical Education, Adult Education, Alternative Education School, and Inglewood High School oversees this program. Invitations are extended to all students with absences. The Saturday school program allows students to make up absences and allows the district to increase its apportionment.

Interviews with staff indicated that the program continues to be offered at most school sites throughout the district. If a school site does not operate Saturday school, the students of that site are directed to classes operated on other school campuses in the district. Attendance recovery can only be applied to an absence that occurred before attending Saturday school. No solid data was supplied on actual attendance recovered.

## **Recommendations for Recovery**

1. The district should develop and adopt administrative regulations and procedures outlining the responsibilities of school site personnel on truancy procedures. Procedures should be incorporated into the district attendance manual and annually reviewed with school site principals.
2. The district should work with students, parents and the county district attorney's office to enforce attendance policies.
3. The district should ensure that a consistent practice is followed at all school sites to notify parents and guardians when students are absent.
4. The district should analyze actual attendance recovered to students served in the Saturday school program to measure the outcomes of the program.

## Standard Partially Implemented

July 2013 Rating: 2

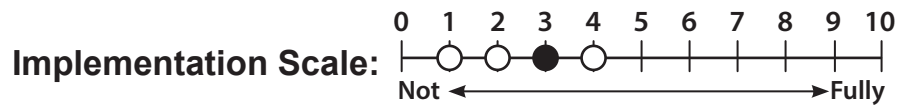
July 2014 Rating: 1

July 2015 Rating: 4

July 2016 Rating: 4

July 2017 Rating: 4

July 2018 Rating: 3



## 9.7 Attendance Accounting

---

### Professional Standard

School site personnel receive periodic and timely training on the LEA's attendance procedures, system procedures and changes in laws and regulations.

### Findings

1. The IT Department conducts a monthly data technician meeting to cover student data management topics focused on coding data in the SIS. Interviews with staff indicated that all data technicians and other personnel responsible for entering and managing student data in the SIS are required to attend these meetings although consequences for not attending were not apparent. Agendas for six meetings from August 2017 through February 2018 were provided to FCMAT with attendance sign-in sheets. The content of each agenda focused on different topics of data entry into Aeries and how to identify errors in CALPADS and fix them in the SIS. The meetings also covered changes in procedures related to student attendance. Many site employees stated the data technician meetings do not provide the training they need. The agendas and backup documentation supplied to FCMAT indicate the IT Department is communicating how to clean up errors correctly, but the school site staff do not seem to comprehend their role in this process. The information provided by the IT Department should clearly state who is responsible for fixing errors in Aeries and how it impacts CALPADS. Site staff also reported they do not receive adequate training in CALPADS.
2. FCMAT was provided with what appears to be excerpts from an attendance procedures manual; however, there was no indication this information is disseminated to and/or reviewed with personnel responsible for student attendance. Some school site employees responsible for attendance and enrollment continue to report they do not receive formal training in attendance procedures.
3. While written communications and reminders regarding enrollment and attendance procedures are valuable, formalized training should be provided at least annually, and staff responsible for recording attendance should be required to attend. There was no evidence that training was conducted on attendance procedures for teachers or elementary school office staff. Since ADA generates most of the district's apportionment funding, it is crucial for employees who are responsible for attendance reporting to receive annual training. Mandatory yearly training should occur before the start of each school year and should include attendance accounting procedures, compliance requirements, and internal controls. Training should be structured to target the different areas of responsibility including district attendance accounting, school site attendance and teacher daily attendance. Additionally, new staff members responsible for recording the official attendance should receive adequate training upon hire. A list of personnel required to attend should be used to document attendance. Workshops such as those offered by the California Association of School Business Officials (CASBO) on pupil attendance accounting for school site personnel and school district personnel are great options for partially fulfilling the need for training.

4. Routine mandatory training is essential to ensure those responsible for recording and monitoring student attendance understand laws and regulations. Training provides an opportunity for those staff members to discuss information on best practices, clarify procedures, and communicate with district office staff on areas that may need refinement or district intervention. Attendance clerks, data technicians, school site principals, office staff and teachers should receive annual training on formalized attendance procedures including use of the Aeries attendance software. An annual overview of the purpose and procedures for recording daily attendance ensures all staff members understand their roles and responsibilities in the attendance process and the importance of standardized procedures. An annual overview of the attendance software serves as a refresher to the system and allows the opportunity for questions and clarity.
5. District administrators, including school site principals, should also receive annual training that ensures a clear understanding of the requirements regarding the school calendar, instructional days and required instructional minutes. All school site administrators should understand their responsibilities in ensuring that bell schedules, instructional days, and daily and annual instructional minutes comply with district policy and Education Code Section 46201.
6. There is no indication that the district has engaged in a program that ensures staff members are cross-trained in attendance procedures. All school office personnel should be cross-trained in these procedures so they can provide coverage when another employee is absent.

## **Recommendations for Recovery**

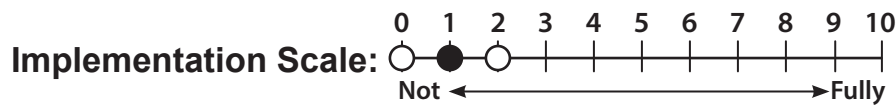
1. Mandatory training sessions should be conducted for all attendance personnel before the start of each school year. Sign-in sheets should identify all required attendees to allow for easy identification of those absent.
2. Training focused on student enrollment and attendance procedures, and Aeries attendance software should be required for all district-level staff members, school site staff, principals, teachers and the assessment and Information Technology Department staff with duties regarding student enrollment and attendance.
3. Training should be designed to ensure that proper procedures are followed consistently throughout the district, cover written attendance policies and procedures and include any new laws or regulations on attendance and record-keeping requirements.
4. Site and district office staff should receive annual training in all new attendance accounting procedures, and the importance of completing accurate attendance records for apportionment and auditing purposes should be stressed. Options including Pupil Attendance Accounting for School Site Personnel and Pupil Attendance Accounting Strategies for Business Office Personnel offered by CASBO should be considered by the district to assist in fulfilling this need.



5. Formal agendas and sign-in sheets should document all in-house training conducted by the district.
6. The district should continue routine Data Tech meetings and training focused on student data and CALPADS reporting. The IT Department should ensure that all staff understand that the information in Aeries needs to be accurate for CALPADS reports to be correct. The meetings should be presented in a clear, concise and easy-to-understand manner and focus on updates in reporting software so they do not become repetitive or irrelevant.
7. School site administrators should receive annual training on the school calendar, instructional days and required instructional minutes. The district should ensure that all school site administrators fully understand the calendar and bell schedules as established for each fiscal year to ensure that instructional days and minutes comply with district policy and state requirements.
8. All school office personnel should be cross-trained in attendance procedures so they can provide coverage when another employee is absent.

### Standard Partially Implemented

July 2013 Rating: 1  
 July 2014 Rating: 2  
 July 2015 Rating: 0  
 July 2016 Rating: 0  
 July 2017 Rating: 1  
 July 2018 Rating: 1



## 10.4 Accounting, Purchasing, and Warehousing

---

### Professional Standard

The LEA timely and accurately records all financial activity for all programs. GAAP accounting work is properly supervised and reviewed to ensure that transactions are recorded timely and accurately, and allow the preparation of periodic financial statements. The accounting system has an appropriate level of controls to prevent and detect errors and irregularities.

### Findings

1. The administration has undergone many changes at the district level in the last several years. Even with these shifts and changes, the district has arranged duties so that some controls exist to help prevent and detect irregularities. These controls include the following:
  - The county office HRS position control system was implemented; however, interviews from the prior review period indicated that the system had not been regularly reconciled. The Business Services, Human Resources and Risk Management departments now have monthly meetings, and communication has improved significantly.
  - In 2018, the business office procured an actuarial who identified numerous retirees who received district-paid medical insurance, but were no longer eligible. Interviews indicated that this resulted in annual district savings of approximately \$500,000.
  - Meetings to discuss budget are scheduled annually with business office staff, and department and site administration follow-up meetings are available upon request. Specific questions are discussed between business staff and school sites at principals' meetings, or at the sites' request. New site principals were trained in budget management, and campus budget reports were provided to site administrators.
  - Multiple approvals are required to process accounts payable transactions.
  - Journal entries require descriptions; however, backup and a second-party review is no longer part of the process.
  - A budget transfer form exists; however, its use is limited. Interviews indicated that sites are not allowed to initiate budget transfers. Sites are manually tracking budgets and expenditures for Single School Plan reporting to stakeholders.
  - The PeopleSoft accounting software prohibits the posting of unbalanced journal entries.
  - Expenditures are reviewed to ensure sufficient funds (in total, by site or department) are available to cover current transactions.

- Payroll procedures were designed to help prevent and detect unauthorized persons on the district's payroll as well as overpayments and underpayments (see Standard 7.3 and 8.2).
  - More than one person counts cash receipts at the district office; however, site staff reported that multiple people count cash, but it is done individually rather than together.
  - The receipt of goods and services is ensured before payment.
  - The county office processes all warrants, and one of the dual signatures is required to be from that office. The director of fiscal services approves some purchase requisitions and all warrants online, and is the second signature on all warrants. The accounting specialist is cross-trained in these duties, and the chief business official is also a signer on the account.
  - Fully signed warrants that are scheduled for mailing are not left unattended.
  - The district has a substitute-caller system for all employees to contact when they are absent, reducing opportunities to be paid when employees run out of available leave and providing better tracking of leave usage.
  - The accounts payable system is integrated with the purchase order system.
  - Employee accrued sick leave was reportedly on payroll stubs beginning in April 2017.
  - There is an approved vendor list for withholding and payment of funds from pretax employee salary deductions for tax-sheltered plans and annuities.
  - The chief business official routinely reviews purchase orders and adjusts encumbrances for consultants paid from unrestricted funds.
2. The Payroll Department is following written procedures and implementing some internal controls, and department staff are being cross-trained. Payroll activities related to both overpayments and underpayments have decreased by 20% over the last 12 months. However, there is no identifiable control mechanism to make sure that timecard data supports the hourly payroll. A review and approval of payroll takes place before the generation of warrants, but it only identifies that the number of checks generated are correct. Although there is a secondary management review, it is reportedly only to spot check for errors.
  3. District procedures are silent on the treatment of stale dated checks, and there is no written procedure for clearing stale dated items in the revolving fund account that are related to payroll advances. Stale dated checks continue to be listed in the reconciliation of outstanding items, some of which are six years old.

4. Payroll can modify withholding information on the payroll system; each payroll technician changes any applicable deductions related to their payroll, stamps the initiating document and files it. There is no reconciliation of employee-initiated modifications to computer-generated payroll withholding reports.
5. The HRS system does not tie to, drive or reconcile to payroll. The system is not used to encumber funds so that sites can easily identify what portion of their budget is committed to payroll expenses. Sites reported that they are sent a list of certificated and classified staff assigned to their campus to review once or twice a year. If there is an error on the list, the change is reported and generally made in the HRS system by the Human Resources Department; however, some errors have been reported numerous times without being corrected.

The HRS system has the capability to encumber payroll, but under the present configuration, encumbering payroll would require completing and entering a purchase order for each employee with the appropriate account coding for salary and each of the statutory benefit classifications. At the end of each payroll cycle, the amount processed would need to be manually disencumbered. Because the probability of error from a manual system outweighs its benefits, the district cannot implement this internal control and budget monitoring mechanism with payroll.

6. Staff interviewed and documents provided indicate that there are still no controls to ensure that employees entered in the HRS system are approved by the advisory board/state administrator prior to payment. Board/state administrator ratification of new employees, rather than approval in advance of commencing work, is causing manual payroll advances because the new employee is not in the position control system when payroll is generated. Human Resources, Payroll and Risk Management staff have been working on an approval plan at regularly scheduled meetings since October 2017.
7. The Human Resources and Business Services departments have an annual meeting to determine which positions are to be eliminated and which are vacant in the HRS system. However, interviews indicated no process, criteria, or source documentation is used to terminate positions on an ongoing basis.
8. Excel spreadsheets have replaced ledger cards to track employee absence information, but there was no evidence of a formal reconciliation process of the Excel spreadsheets to the substitute calling system, timecards, payroll registers or any other source document to ensure that the data entry is correctly recorded for each employee. Interviews indicated that a variety of methods are used to track and reconcile attendance. For example, one school site reported that about 90% of the employees sign in and out on the monthly log-in attendance form, another site reportedly follows up with employees who do not sign the log and reconciles 100% of absences to the automated attendance/substitute calling system. Employees paid by special education resources must have absences called into the district office by site office staff.

9. The accounts payable system is integrated with the purchase order system. However, the system has insufficient controls and allows for duplicate payments if individual invoice numbers are not entered in the system. The Food Services Department enters batched invoices in the system, which does not allow the system to identify duplicate payments.
10. Site interviews indicated that the business office denies some expenditures from categorical sources that have been budgeted. Business office administration stated that they are reversing some site allocations to support district level programs and are overriding specific spending decisions based on district priorities. Interviews with site staff and district administration indicated that at least once this year an expenditure that was included in the site's Single Plan for Student Achievement (SPSA), and approved by the site council, was not approved by the business office even though there was sufficient site categorical funding to cover the cost.
11. The district continues to experience insufficient segregation of duties for some tasks. The following areas are of concern, including some that are also audit findings:
  - Site custodians order necessary supplies from the warehouse, goods are delivered to the custodians and the custodians sign for what was received. The same individual orders, receives and approves the custodial shipments, which is an insufficient segregation of duties and may provide opportunities for theft. This segregation of duties internal control is also missing with office managers in their order and receipt of office supplies.
  - One payment showed the purchasing clerk who ordered the goods also signed for the receipt.
  - There is no process that ensures accounts payable batches are only processed with the concurrence of upper-level management regarding cash availability.
  - Warrants are returned to the same person who processed the transaction.
  - Year-end accounts receivable balances for 2016-17 were not reconciled.
  - The general fund accounts payable balance was reconciled and reconciliation procedures were established; however, the 17-page reconciliation provided showed no evidence that outstanding items were being researched and cleared. The reconciliation indicated that at least 33 mileage payments, going back several years, were still owed to employees and had not been paid as of April 2018. Given that employees are keenly aware of amounts owed to them by their employers, it is unlikely that employees had not received these payments. The reconciliation process should include instructions to check for expenses that were accrued in the prior year but charged to current year accounts, and the necessary steps to correct the error.
  - Interviews indicated that applicable employees were completing 2017-18 federal time reporting documents. In October 2017, many special education classified employee salaries were moved from federal funding sources to state and local sources, which do not have the same time

reporting requirements as federal programs. The district's 2015-16 audit, the most recent year completed by the State Controller's Office, included finding 2016-018, which stated that time certifications were not maintained. Not completing and collecting these documents timely for employees paid from federal funds can jeopardize current and future funding.

12. District staff reported they were in the process of developing desk manuals for their positions (for example, accounts payable, accounts receivable and payroll), but they have not received adequate training in internal controls or cross-training in numerous areas; most notably in position control, accounts receivable, budget maintenance and budget development.
13. Education Code Section 41020(h) requires that, "Not later than December 15, a report of each local educational agency audit for the preceding fiscal year shall be filed with the county superintendent of schools of the county in which the local educational agency is located, the department, and the Controller." Education Code Section 41020.3 states, "By January 31 of each year, the governing body of each local education agency shall review, at a public meeting, the annual audit of the local education agency for the prior year..."

The district's board meeting agendas indicate that the 2014-15 audit report was presented on August 16, 2017, and the 2015-16 audit was presented on April 11, 2018. The district is working with the State Controller's Office to deliver the reports more punctually; however, the January 31, 2018 deadline for presentation of the 2016-17 audited financial statements had passed at the time of FCMAT's fieldwork, and the statements were still not ready for publication. The district has been unable to comply with Education Code Section 41020.3 in the 2014-15, 2015-16 and 2016-17 audit years.

14. External independent audit findings have continued to identify internal control weaknesses as well as material weaknesses. Material weaknesses rise to a higher level of concern because they are significant deficiencies that result in a higher likelihood that the district's internal controls will not prevent or detect a material misstatement of financial statements. Several findings relate to lack of internal controls, and some are repeated in each of the last several years audited. These repeated findings indicate that either the district did not address the finding, or efforts to address them were unsuccessful. The district has eliminated the position established to follow up on audit findings (see Standard 4.2).
15. Interviews did not identify an individual in the Purchasing, Accounts Payable, Human Resources, or Payroll departments who was assigned to track and report STRS retiree payments per STRS Employer Directive 2012-05, or PERS retiree hours per CalPERS Circular Letter Number 200-055-12.
16. The accounts payable aging report provided to FCMAT includes invoices that are up to 36 months old.

## Recommendations for Recovery

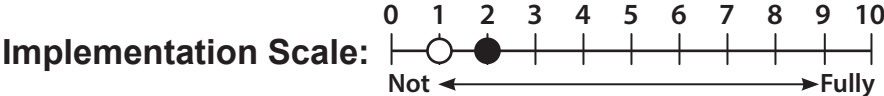
1. The district should hire, train and cross-train sufficient qualified staff in the Human Resources, Business Services and Payroll departments motivated to implement the internal controls identified in this report as well as in the most recent audit findings.
2. Regular meetings should occur between department administrators/managers, and all administrators/managers should be trained in budget management.
3. School site expenditures that are included in approved SPSAs should not be disapproved by district administrators without explanation. District administration should discuss any concerns with the school site prior to adoption of the SPSA, allowing the site administrator an opportunity to justify the expenditures if needed and explain any issues with school stakeholders.
4. The district should allow sites to initiate budget transfers to match the approved SPSA.
5. Journal entries and expenditure transfers should include appropriate support documentation, should be completed regularly and should be reviewed and approved by business office management.
6. The district should review payroll procedures and implement more internal controls; adopt a board policy to address the processing of stale dated checks, payroll overpayments to staff and the processes to obtain timely repayment; and identify procedures for documenting collection efforts and writing off bad debts.
7. The district should consider configuring the position control system to encumber and drive the payroll system once the installation of the new countywide financial software system is complete. The district should identify which documents drive the position control system, which positions are eliminated and which are vacant in HRS, and eliminated positions should be removed from the position control system regularly. The total FTEs in the system should be reconciled monthly. A functional position control system that is integrated with payroll should not allow employees to be paid until the position is board-approved.
8. Procedures should be implemented at school sites to ensure that two people count cash together, simultaneously.
9. The district should continue to have sites review position control reports with employee names (both classified and certificated), position title, FTE, and account codes. After sites reconcile the reports, errors should be reported to the Human Resources Department, and the department should update the database.
10. The district should develop a formal reconciliation process between the substitute-caller system, timecards or payroll registers and its Excel spreadsheets to track absences for all employees, to ensure that the data entry is correct. All payroll related transactions should be reconciled and reconciliations should be reviewed and signed by a supervisor.

11. The district should ensure that it implements controls in the accounts payable system to avoid duplicate payments if individual invoice numbers are not entered in the system.
12. The district should ensure that the same individual, including those in the Purchasing Department, does not order, receive and approve the receipt of goods, including custodial and office supplies.
13. The availability of sufficient cash balances should be reviewed with upper-level district management before accounts payable batch processing.
14. All warrants should be returned to an identified Business Services Department or Food Services Department staff person other than the employee who processed the transaction.
15. Prior year accounts payable and accounts receivable balances should be reconciled by October 31 following the close of the fiscal year. Outstanding items should be researched in a timely manner. Controls should be implemented to ensure that expenses accrued as part of the prior year closing are not charged as current year expenses, overstating current year expense costs.
16. The business office should maintain logs and reconciliations to support balance sheet items in all funds, including accounts payable, accounts receivable, cash on deposit with fiscal agent, revolving/petty cash and inventory.
17. The district should follow reporting guidelines for timely federal time reporting for all employees who are paid from federally funded programs in compliance with Title 2, Code of Federal Regulations (2 CFR), Subtitle A, Chapter II, Part 225.
18. A desk manual should be developed for each position in the Business Services Department, and the district should ensure that each employee includes in his or her desk manual step-by-step procedures for assigned duties.
19. The district should continue to work with its independent auditors to ensure that their work can be completed in time to comply with the December 15 and January 31 deadlines required by Education Code Sections 41020(h) and 41020.3.
20. Policies, procedures and internal control measures should be reviewed and revised to address audit findings.
21. Procedures should be established to avoid repeating the same audit finding in future years.
22. The district should determine who is responsible for PERS and STRS reporting of retiree vendors, provide that person with appropriate training, and require service contract vendors to complete a form that properly identifies retiree vendors.
23. The business office should maintain and routinely update the accounts payable aging report, and items over six months of age should have details of documented attempts to pay or discharge them.



# Standard Partially Implemented

July 2013 Rating: 1  
July 2014 Rating: 1  
July 2015 Rating: 1  
July 2016 Rating: 1  
July 2017 Rating: 1  
July 2018 Rating: 2



## 10.5 Accounting, Purchasing, and Warehousing

---

### Professional Standard

The LEA has adequate purchasing and warehousing procedures to ensure that: (1) only properly authorized purchases are made, (2) authorized purchases are made consistent with LEA policies and management direction, (3) inventories are safeguarded, and (4) purchases and inventories are timely and accurately recorded.

### Findings

1. District Administrative Regulation 3440 complies with the Education Code Section 35168 requirement that the governing board establish and maintain an inventory of all equipment items with a current market value of more than \$500. When federal funds are used for a purchase, the district is required to include additional information in its inventory records, including the funding source, titleholder, and percent of federal participation (34 CFR 80.32 and 5 CCR 3946). In addition, at least once every two years, a physical inventory of equipment must be conducted and the results reconciled with the property records (34 CFR 80.32).
2. Governmental Accounting Standards Board (GASB) Statement No. 34 requires capital assets to be reported at historical cost. Capital assets are defined as land, improvements to land, easements, buildings, building improvements, vehicles, machinery, equipment, works of art and historical treasures, infrastructure, and all other tangible and intangible assets that are used in operations and that have initial useful lives extending beyond a single reporting period.
3. On June 22, 2017 the board/state administrator approved an agreement for School Dude to provide a cloud-based application for asset management services. The extent that this system is intended to track districtwide fixed assets or supplement another system was not clearly articulated during FCMAT's interviews with staff. At the time of FCMAT's fieldwork, the system had primarily been used to track tools and current IT purchases and to generate asset tags. Interviews indicated that each department has been responsible for tagging their equipment. Although district procedures do not indicate which items are to be tagged or by whom, the IT Department's tagging procedures were updated and are specific to information technology purchases. No procedures were provided to FCMAT for inventory maintenance. The district was unable to provide an inventory list from the system, and no inventory additions/deletions list was available.
4. On April 15, 2015 the district awarded a contract to AssetWorks to complete a physical asset inventory and provide services to bar code, tag assets, and provide an exception report. Interviews and documentation support that a physical inventory, bar coding and asset tagging took place. However, there is no evidence that an exception report was produced. Interviews indicated that some assets may have been missed or mislabeled as to location (see Standard 16.1 and 17.1).

The June 30, 2015 AssetWorks Appraisal Accounting Report says it includes fixed assets with a historical cost of \$5,000 or more. A review of the report indicates that only assets meeting this criteria are included in the \$235.7 million of assets being depreciated. This report also includes a physical inventory of furniture, machinery and equipment including approximately \$239.9 million of fixed assets with values starting at \$197.

Interviews with employees indicated that fixed asset items, not related to technology, that were purchased or donated after the physical inventory was completed have very likely not received asset tags. No documentation was provided that accounts for current year inventory additions, or items on prior inventory lists that were removed because of disposals, shrinkage or theft. As is discussed in more detail in Standard 15.8 and 16.1, the district's inventory has not been maintained in a dedicated inventory system, and there have been gaps in the district's internal controls that can allow items to be received, but not tagged or included in the equipment inventory. During the prior review period, staff was aware of incidents when purchased goods could not be located for tagging because they were reported stolen. Disposals, shrinkage and/or theft of items valued at less than \$5,000 has not been systematically tracked, and the items have not been removed from the fixed asset inventory list. This may perpetuate the misstatement of assets in the financial reports. No evidence was provided to show that the initial inventory has been integrated in the School Dude database.

5. Once the board/state administrator approves an item as surplus, it is stored until disposal under the current system. There are no physical controls or procedures to identify items declared surplus, which are not sold to salvage. There are also no procedures to identify if assets are transferred from the site of original purchase and/or delivery. Several items, such as large equipment and vehicles, which had been declared surplus, were not on the surplus list; several others, which had been sold, were still on the list. Surplus inventory lists provided to FCMAT did not include the funding source of items on the list, and payments for surplus were not returned to the funding source of origin.
6. Approximately six years ago, the district eliminated a large central warehouse and began to use a small warehouse adjacent to the maintenance yard, and allowed district office and site staff to receive supplies and technology items directly. Most items are shipped directly to the sites and departments. The Purchasing Department sends the IT Department a copy of any purchase order that includes technology items to be tagged. Interviews indicated that departments must contact the Maintenance, Operations and Transportation Department to request asset tags, although this procedure is not documented. Interviews further indicated that the tagging has not occurred regularly this year.

In prior years, the warehouse clerk was responsible for tracking down the items to record them in the clerk's spreadsheet, noting the description, location, serial number, funding information and tag number of each item as well as applying the tag. However, the warehouse clerk position has been eliminated, and the senior storekeeper who has taken over these duties does not have access to the existing spreadsheet. During this reporting period, no one accessed the records related to the physical inventory in the June 30, 2015 AssetWorks report. A review of written warehouse procedures indicated no procedural

changes have been made as a result of the 2015 tagging and physical inventory or the implementation of School Dude. Based on interviews with staff, it is unclear who is responsible for the ongoing maintenance of the districtwide fixed asset inventory, which was designed to be continually updated using an online system.

7. The district began using an online purchase requisition system approximately six years ago and offers training as needed. Staff indicated that their questions are answered as they arise, and the processing time continues to improve. The district should continue providing an annual in-service before the start of school, including training in the online requisition system and account coding. Training in proper coding of expenditures and handouts of the training materials should be provided to office managers who cannot attend the training.
8. Staff reported that although purchase orders are required for all purchases, some purchases continue to be made without an approved purchase order. FCMAT confirmed this based on a sample review of accounts payable documents. The purchasing process and travel reimbursement process is as follows:

- The originating site or department completes an online purchase requisition for the authorized manager/department, and the document is forwarded to the business office for processing.
- Requests for conference and travel are now completed online using the Travel & Conference/Workshop Pre-Authorization form. Departments are instructed to complete the preauthorization form, secure the supervisor's approval and send it to the business office. The Business Department secretary puts conference requests for out of state travel and expenses in excess of \$500 on the board agenda for approval, per board policy.

After the event, the reimbursement forms, with all supporting documentation attached, are emailed to the director of fiscal services, and personnel in the accounting, budget and purchasing departments.

- The Budget Department checks the account coding and determines whether there is funding in the total site budget for the purchase. Interviews indicated that purchase requisitions with insufficient funds in the designated account may be approved if other site accounts have sufficient budget to cover the purchase.

Budget transfers are initiated in accounting rather than by sites and departments. Interviews indicated that field trip transportation expenses have not been posted in the 2017-18 school year due to lack of staff; untimely posting of these expenses may cause site and department budgets to be overdrawn at year end.

- The purchasing assistant reviews requisitions in the purchase order summary report that are not moving through the system, pending more information from the originator. The purchasing assistant indicated she is responsible for deleting requisitions that remain in the system too long.

- The requisition goes to the Purchasing Department, where it is processed into a purchase order.
  - Purchase orders are issued to vendors with copies forwarded to the Accounting and Budget departments. When technology equipment is purchased, a copy is transmitted electronically to the IT Department for asset tagging. If a contract is involved, the Purchasing Department is responsible for ensuring that it is signed and has board/state administrator approval before the purchase is made.
  - The Purchasing Department is responsible for determining whether IRS Form W-9 is required for independent contractor reporting and whether the purchase is subject to bid requirements. Purchasing establishes and can make changes to vendors in the system.
  - The proof of delivery/packing slip for merchandise is given to the Purchasing Department and forwarded to accounts payable. A review of the sample documents provided by the district found that few packing slips are attached to the accounts payable backup. Payment approvals are primarily copies of invoices signed by administrators or directors.
  - Interviews with accounts payable staff indicated that invoices are emailed to sites and departments for approval, and when they are signed and returned electronically, the original invoice is discarded. This is not an effective internal control and can result in duplicate payments.
9. Interviews with staff indicated that department directors have been assigned some bidding duties. Requests for proposals/quotes are handled directly with the vendor by many of the departments requesting goods, rather than going through the Purchasing Department. The responsibility for implementing procurement procedures is not all included in the Purchasing/Warehouse Procedures/Guidelines, and interviews indicated that the Purchasing Department looks to the Maintenance, Operation and Transportation Department for training in this area. Following are some of the written procurement procedures:
- The district’s Administrator’s Handbook Business Services- Purchasing/ Warehouse section indicates “all purchases in excess of \$90,200 (good through December 2018 - subject to increase annually) for services, an item or group of items, shall be made by first securing formal competitive bids. However, the District utilizes a [sic] \$10,000 as the threshold to ensure that we stay below the bid requirement.”
  - However, PCC Sections 20111(a) and 22002(c) include bid thresholds that are lower than \$90,200. In addition, Education Code Section 39802 includes a \$10,000 threshold for transportation contracts and states as follows:
 

In order to procure the service at the lowest possible figure consistent with proper and satisfactory service, the governing board shall, whenever an expenditure of more than ten thousand dollars (\$10,000) is involved, secure bids pursuant to Sections 20111 and 20112 of the Public Contract Code

whenever it is contemplated that a contract may be made with a person or corporation other than a common carrier or a municipally owned transit system or a parent or guardian of the pupils to be transported. The governing board may let the contract for the service to other than the lowest bidder.

The information in the Purchasing/Warehouse section of the manual is insufficient to explain how to bid within PCC and Education Code requirements.

- The Administrator's Handbook indicates that the Purchasing Department will get multiple quotes on products or services if they exceed \$500. However, numerous vehicles have been purchased in the last several years for the Maintenance, Police and Food Services departments, and no evidence of multiple quotes or bids has been attached to the purchasing/accounts payable backup documentation or published on the board agenda.
- The district adopted the California Uniform Public Construction Cost Accounting Act, Public Contract Code Section 22000, et. seq., (CUPCCAA) regulations at its June 27, 2014 board meeting. In 2017 the district provided FCMAT a CUPCCAA Quick Reference Sheet for public works and maintenance projects. This document has various procedures for project awards up to \$187,500 given different conditions based on project costs. It states it is not applicable for equipment or nonconstruction type services.

Without proper implementation of CUPCCAA, the expenditure for public works projects is instead subject to Public Contract Code Section 20111(b), which sets a \$15,000 bid limit on public works projects. District-adopted administrative regulations augment Public Contract Code and staff members responsible for large purchases should be familiar with all provisions and best practices. No evidence of an approved CUPCCAA vendor list was identified in the board agendas reviewed by FCMAT.

The decentralized purchasing process, with different departments responsible for their own quotes and bids, could easily put the district at risk of violating Public Contract Code Section 20116, which prohibits the splitting of a contract into smaller work orders or projects to avoid the requirement of competitively bidding, while also missing opportunities for competition and bulk pricing. For example, interviews indicated that the Special Education Department wants to lower transportation prices, and the department's administration stated its intention to personally call multiple vendors and negotiate a rate; this could violate Education Code Section 39802.

Compared to 2016-17, there has been an increase in the number of "Call for Bids" in the 2017-18 board meeting agendas, and bid transparency has been improved by publishing the top three bids in the award of contract on board agendas. However, these gains appear to be limited to the Information Technology, Maintenance, Operations and Transportation and Facilities departments.

10. The Maintenance, Operations and Transportation Department is responsible for complying with reporting requirements related to the Department of Industrial Relations (DIR) contractor registration program, which began in March 2015. All projects having

accumulated more than \$1,001 in expenses paid for by a school district, regardless of the funding source, are subject to prevailing wage registration and reporting requirements under SB 854. The contracts and purchase orders provided to FCMAT state the requirements of the labor costs procured by the district, including those for the Food Services and Maintenance, Operations, and Transportation departments. The district has contracted with PQBids.com to implement DIR registration requirements and develop prequalified applications. FCMAT observed DIR certifications attached to various vendors' contracts, including those for the Food Services Department.

11. FCMAT's interviews found that accounts payable personnel check for proper remittance addresses and refer all new vendors and vendor address changes to the Purchasing Department to ensure a proper segregation of duties.
12. Authorization to participate in a piggyback bid for "Just in Time" procurement of office supplies for a three-year period was approved at the February 10, 2016 board meeting, and a similar "Just in Time" contract with Waxie for custodial supplies was approved on October 12, 2016. This flexibility requires more communication regarding segregation of duties, tagging procedures and responsibility to safeguard purchases. Some site personnel were reportedly handling all functions of the transactions: ordering goods, receiving goods, and storing goods. One instance was reported to FCMAT in which custodial supplies were found still in the box next to a trashcan in the rain.
13. The Administrator's Handbook Business Services-Purchasing/Warehouse section states, "Approval of purchases are always made at the administrative level and processed through the Budget Department..." A section also says, "All exceptions to procurement procedures must be discussed with and approved by Administration." The manual informs employees that unauthorized purchases may result in employees being required to pay for the purchase from personal funds. One email documented an incident in which an instructor had ordered office supplies, the invoice was charged to the district, then reversed and charged to the employee.
14. Interviews indicated that sites are not allowed to enter into contracts.
15. Vendors and/or issuing departments are responsible for tracking an approved signer on an open purchase order. The initiating department may send the list of approved signers to the vendors, but the signers are not always listed on the open purchase order. If a list of approved signers is provided on the original purchase order, interviews with accounts payable staff indicated that they do not verify that the person who received the goods was an approved signer. In addition, the approved signer list on file with vendors is not verified annually.
16. Interviews indicated that the supporting documentation for vendor invoices (packing slips) and travel expenses are not checked by accounts payable, reportedly because they are approved by a department/site administrator.

17. A review of invoices show that some vendors have modified the “bill to” information to a location other than the district office in order to expedite payment. This should be monitored by the Accounting and Purchasing departments to segregate the individual who orders and receives the goods from the individual who receives the invoice.
18. Purchase orders, invoices and receiver documents are matched and processed for payment in PeopleSoft. These items are placed in a folder and delivered to the director of fiscal services. The director ensures the packets are complete to support the warrants, compares the warrants in the system to the documentation provided for accuracy, and reviews them for reasonableness. The director then approves them for payment online.
19. The approval in PeopleSoft triggers the process of issuing warrants at the county office. This process occurs daily. The accounting staff does not monitor cash daily, although they indicate the information is captured weekly and before payroll generates. As previously discussed, the district should ensure that sufficient cash is available to process warrants before issuance. Normal processing time for the county office is approximately four days; however, this period may be extended if the county office places an audit hold on the batch. Accounts payable staff indicated that they do not audit or check invoices, since the county office serves that function.
20. Warrants are issued by the county office with one signature attached and delivered directly to the district’s mailroom. The mailroom employee delivers the warrants to accounts payable staff, or if the mailroom employee needs to leave the room while the district is awaiting warrant delivery, accounts payable personnel are notified so that they can monitor the room and collect the warrants.

When commercial warrants are delivered from the county office to accounts payable staff, they match the warrants to invoices and the payment packet, and the director of fiscal service signs the warrants as the second signatory. The invoices are no longer routinely stamped as “paid.” The warrants are prepared for mailing by the accounts payable staff member who processed them for payment. This procedure allows for duplicate payments to be made. In addition, the same person who prepared the batch has custody of the warrants once they have been issued by the county office. Segregation of duties would require these two functions be separated.

21. District Administrative Regulation (AR) 3350 and the Administrator’s Handbook Business Services states that conferences require supervisor and business office approval before submission to the board for approval. Procedures were updated October 2017 and limit the meal allowance to \$50 per day for both partial and full-day conferences. Accounting staff reported that the meal allowance procedures were changed to require detailed receipts for all meals with maximums of \$10 for breakfast, \$15 for lunch and \$25 for dinner (or \$50 in total), and those limits are applied; however, the procedures provided to FCMAT indicate per diem limits of \$100 per day.

Problems often arise in travel and conference when requests and reimbursements are not processed timely. Interviews with staff and a review of board meeting minutes confirm that travel and conference requests are frequently not preapproved. Approximately 25% of the



requests for more than \$500 listed on the board agendas from May 10, 2017 through May 09, 2018, were not preapproved, including several for administrators. Several board/state administrator ratifications do not occur until several months after attendance.

The district should consider establishing specific times to qualify for breakfast and dinner. For example, a traveler must have a departure time of before 6:30 a.m. to qualify for the breakfast per-diem payment and a return time of after 6:30 p.m. to qualify for a dinner. The per-diem daily rate has been reduced to \$50, and conference and travel form instructions now indicate that if meals are included with a conference, employees no longer qualify for those meal payments. Interviews did not ascertain who was responsible for auditing the forms prior to payment.

District employees who travel on school business are considered eligible for state government rates and a waiver of hotel taxes. These items seem minor, but can add up when several people travel or a single person takes multiple trips. District policy does not specify how an employee qualifies for an overnight stay. This is of particular concern when a conference is within the local geographical area lasting several days. Education Code Section 44032 requires districts to pay for “actual and necessary” expenses. The expense would be actual for this type of conference because the person actually stayed in the hotel, but may not be necessary given the geographical location.

The Administrator’s Handbook Business Services-Conference and Travel Procedures has a travel procedure that was updated in the last 12 months. It is explicit regarding auto transportation and provides that if two or more district personnel attend the same conference, they are required to share transportation; only one is entitled to mileage reimbursement if two autos are used.

22. The district has issued two credit cards to administrators: the state administrator and the prior chief deputy superintendent. These cards are regular business credit cards, allowing all purchases with a limit of \$15,000. Interviews indicated that staff do not know if the credit card issued to the prior chief deputy superintendent has been cancelled. The district does not require all individuals using district credit cards to read and sign a credit card user agreement acknowledging receipt of the card terms of use and reimbursement procedures.
23. FCMAT requested samples of the district’s accounts payable transactions for testing the fiscal years 2016-17 and 2017-18. Of the 33 items tested, the following anomalies were noted:
  - No check copy, invoice or packing slip was provided to support a payment of \$19,883.95 on an open purchase order for trashcan liners.
  - A vendor was issued a \$25,000 open purchase order for “emergency landscaping services” on April 4, 2017, which was not board/state administrator approved until June 22, 2017. On July 5, 2017 this purchase order was increased by \$40,000 bringing the total to \$65,000. FCMAT reviewed a \$26,100 invoice for this vendor; the majority of the charges on the invoice stated stumps were removed and ivy cleaned up. All invoice charges were related to labor.

No competitive bids or quotes were included for either the 2016-17 work completed or the subsequent \$84,000 contract for 2017-18 “emergency landscaping services” that was approved by the board/state administrator on September 13, 2017.

- Two purchases from the Adult Education Department and one from the Police Department, which ranged from \$10,840-\$47,113, did not have proof of three quotes.
- Three of the 33 samples (9%) did not contain a purchase order.
- Of the 30 samples that did include a purchase order, six of the purchase orders (20%) were dated after the invoice date.
- Two of the payments did not include an invoice to support the charge and one was missing an approval that the services were rendered.
- One invoice was signed as received by the Purchasing Department, which procured the goods.
- Of the 33 samples that were board/state administrator approved purchases, five (15%) were approved after the start of work/services.
- 20 of the 33 samples (61%) included invoices that were not marked as paid.

## **Recommendations for Recovery**

1. The district should perform a physical inventory of all items with a current market value of \$500 or more every two years to conform to Education Code Section 35168 and 34 CFR 80.32. The district should consider an annual physical inventory until all items are tagged and all procedures are fully implemented. All purchases and donations that fall into reportable categories should be accounted for.
2. The district should assign the roles and responsibilities to employees to maintain an inventory control system. Employees responsible for identification of applicable assets and those responsible for asset tagging should be cross-trained on their responsibilities.
3. The district should ensure that the inventory is continually updated for additions and deletions.
4. A list of any district assets determined to be unusable, obsolete, lost/stolen or no longer in use should be submitted for board/state administrator approval to be disposed or sold, with inventory records adjusted accordingly. Because there is no chain of custody for these assets, and disposal may occur long after board action, staff should reconcile the items sold/recycled/taken to the dump with those the board/state administrator approved for surplus. Money received for items purchased from categorical funds should be deposited in the resource of origin. The district should require the Purchasing Department to forward information on any item with an individual cost of more than \$500, or similar donated value, to the warehouse senior storekeeper for inventory and tagging before the item is put to use. Tagging should be done on an ongoing basis.

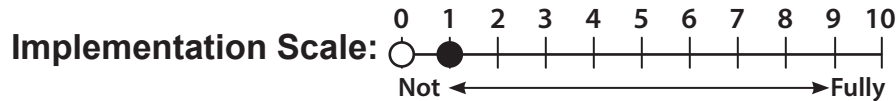
5. The inventory list should be annually reconciled to the accounting records of items purchased using object codes 4400, 6400 and 6500.
6. The district should continue to provide employees who use the online requisition system with an annual in-service that focuses on how to use the purchasing module and the proper account coding of requisitions and should consider making the training mandatory.
7. Purchase orders and/or contracts should be created and approved before the purchase of goods or services, and the district should hold all employees accountable for following this procedure.
  - Contracts, including the total project scope and bid results, should always be included as supporting documentation when placed on board agendas for approval.
8. The review of approved signers on open purchase orders is a district office function that should be assigned to district office staff. Approved signers should be determined by the department requesting the open purchase order, and the names should be printed on the open purchase order. By adding this information, accounts payable staff can identify approved signers.
9. The business office should audit all invoices, mileage claims, and travel and expense reimbursements.
10. The district should work with vendors to ensure that the proper district office mailing address is used on all invoices.
11. The Budget Department should make budget transfers initiated by departments and sites and post field trip costs timely. Purchases and new positions submitted for approval should be rejected until sufficient funds are transferred to cover the purchase or pay for the position.
12. All vendors should be notified in writing that invoices received without a valid purchase order number, listed on the invoice, will be returned without further processing.
13. The district's purchasing procedures and the Business Services sections of the Administrator's Handbook should be reviewed and revised annually. Board policy and administrative regulations regarding procurement and bidding should be adopted and/or revised as necessary.
14. To identify cumulative purchases that must be bid, the Purchasing Department should complete all capital purchases that are not bid as part of new construction projects.
15. The Purchasing Department should obtain quotes as prescribed in the district's purchasing procedures.
16. The district should ensure that it has sufficient qualified staff in the Purchasing Department that are trained in procurement practices and requirements.

17. The district should ensure that it has completed all the required steps to implement CUPCCAA and provide training regarding this procurement process to applicable staff members. Staff members involved in purchasing should have access to district procedures as well as Public Contract Code training.
18. Purchase orders for labor in excess of \$15,000, not covered by CUPCCAA, should be bid where required by the Public Contract Code. Awards should only be made to vendors on the CUPCCAA preapproved list.
19. The district should continue the centralization of DIR reporting of vendors for all departments, and provide employees with appropriate training and cross-training. All staff members who issue purchase orders to vendors should be required to comply with DIR guidelines, and all requests for proposal, contract and purchase order language should continue to be modified as needed.
20. To adequately segregate duties, the district should ensure that only the Purchasing Department can establish a new vendor or make changes to vendor information. Purchasing staff should not receive items or approve invoices for payment.
21. Packing slips should be attached to invoices as the preferred proof of receipt.
22. The district should ensure that cash balances have been reviewed and any concerns have been addressed before an accounts payable batch is processed. When the district's processing time to produce a warrant has been diminished, the district should consider issuing warrants less than daily.
23. The district should continue to ensure that a district employee is present to accept delivery of warrants from the county office.
24. All warrants should be returned to accounts payable personnel other than the employee who processed the transaction.
25. Care should be exercised in reviewing accounts payable packets before authorizing issuance of payment. Contracts should be attached to warrants. Warrants should not be issued based on "statements of account," and "paid" should be stamped on the invoice to reduce the possibility of duplicate payments.
26. The district should revise its travel and conference board policies and administrative regulations as needed.
27. The district should immediately ensure that the credit card issued to the prior chief deputy superintendent has been cancelled.
28. The district should require managers who have access to credit cards to read and sign a credit card user agreement acknowledging receipt of the card terms of use and reimbursement procedures.

29. Additional procedures and internal controls, such as segregation of duties, should be implemented for “Just in Time” office supply and custodial procurement contracts.
30. The district should ensure that the same individual is not assigned to approve purchase orders and warrants online.
31. The district should centralize all purchasing, bidding, tagging and salvage procedures. This would ensure that one individual or department was responsible for all items districtwide. This would centralize knowledge, standardize procedures and increase accountability.

### Standard Partially Implemented

July 2013 Rating: 1  
 July 2014 Rating: 1  
 July 2015 Rating: 0  
 July 2016 Rating: 1  
 July 2017 Rating: 1  
 July 2018 Rating: 1



## 11.1 Student Body Funds

---

### Legal Standard

The board adopts board policies, regulations and procedures to establish parameters on how student body organizations will be established and how they will be operated, audited and managed. These policies and regulations are clearly developed and written to ensure compliance regarding how student body organizations deposit, invest, spend, and raise funds. (EC 48930-48938)

### Findings

1. Board policy and administrative regulations and procedures governing associated student body should be established by the district and communicated with the appropriate staff to ensure they are fully implemented at all school sites operating ASBs. While the district has implemented Board Policy 3554 regarding food sales on campus, it has not implemented board policies and/or administrative regulations that govern ASB procedures on district campuses. These policies are readily available through the California School Boards Association Gamut online policy service, which provides downloadable sample policies and periodic updates. A policy should be adopted and implemented, such as sample policy 3452 provided by Gamut, which contains all of the required elements and guidance on how student body organizations deposit, invest, spend, and raise funds.
2. The district fails to provide adequate guidance or procedures that outline how associated student body organizations are to operate including district level oversight even though it has requested outside agencies to perform fraud audits of the ASB. Most recently, the district requested an AB 139 Extraordinary Audit for one of the high school ASB programs.
3. Some of the district's ASB organizations use the downloadable copy of FCMAT's Associated Student Body Accounting Manual, Fraud Prevention Guide and Desk Reference. However, the certificated ASB advisor and bookkeeper at Inglewood High School were not aware of the FCMAT manual. This comprehensive high school operates a large ASB program with staff that have not received any formal instruction on how to properly account for ASB revenues and expenditures and who use an Excel spreadsheet to track checks and deposits. Although the bookkeeper has limited basic Excel knowledge, she created a multiple column color-coding system to track individual transactions that comprise each aggregate deposit. Individual club activity and the balance of individual club funds are tracked separately on worksheets.
4. FCMAT selected one high school to review overall processes and procedures including bank reconciliation and noted that bank statements are received by the school principal and filed in a binder by the bookkeeper with no reconciliation to the ASB account.
5. The district is required to provide proper supervision of ASB in accordance with Education Code Section 48937, which states the following:

The governing board of any school district shall provide for the supervision of all funds raised by any student body or student organization using the name of the school.

6. School sites continue to use various software programs, including Excel spreadsheets, Word, and written ledgers to track ASB financial transactions such as deposits and check register and club account balances. As mentioned in previous review periods, the district should have uniform financial software to prepare the school sites' monthly financial documentation that can also be accessed by the Business Services Department.
7. The district engaged a consultant five years ago that converted all the manual and spreadsheet systems to QuickBooks, accessible from the district's centralized network. Districtwide information was loaded on a common district server yet the process was not completed and implemented at school sites.
8. More than two years ago, the IT Department purchased QuickBooks software for a second time but has not provided training to school site staff members responsible for ASB. The district should implement the QuickBooks software and provide staff training to streamline ASB accounting. Using QuickBooks will provide district office staff with the ability to have timely access to financial information in a uniform format.
9. The district has not implemented previous recommendations to provide written internal guidelines and procedures for ASB that provide direction to ASB personnel, ensure effective administrative oversight, and clearly define the roles and responsibilities of all personnel involved in managing student body activities and funds.
10. During the current and prior review periods, the accounting specialist received and filed ASB bank statements, and in some cases, bank reconciliations and financial reports, but they were not reviewed by the accounting specialist or an administrator. To provide adequate district-level oversight, the district should assign a business office staff member to collect and review ASB financial reports and perform random sampling of revenue and expenditure transactions.

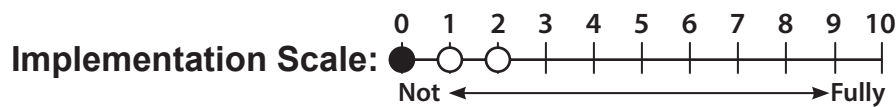
## **Recommendations for Recovery**

1. The district should adopt board policy regarding ASB, such as sample policy 3452 from Gamut.
2. The district should ensure that all staff responsible for ASB bookkeeping have the knowledge, skills and training necessary for those duties.
3. The district should implement procedures on how ASBs should invest, spend, and raise funds and ensure adequate internal controls are established following procedures outlined in the FCMAT manual.
4. The district should develop and implement standardized forms for fundraising, cash collection and disbursement to be used by all school sites operating an ASB.

5. The district should implement, train staff on, and provide access to QuickBooks located on the district's centralized network in a common district server. Using QuickBooks will enable district office staff to have timely access to financial information in a uniform format.
6. The district should develop and implement written internal ASB procedures that provide direction to staff, ensure effective site administrative oversight, and clearly define the roles and responsibilities of personnel involved in managing student body activities and funds.
7. The district should develop and implement procedures for adequate district level oversight of student body funds and internal audits by assigning a business office staff member to collect and review ASB financial reports and perform random sampling of transactions.

### Standard Not Implemented

July 2013 Rating:	2
July 2014 Rating:	1
July 2015 Rating:	1
July 2016 Rating:	1
July 2017 Rating:	0
July 2018 Rating:	0





## 11.3 Student Body Funds

---

### Legal Standard

The LEA provides annual training and ongoing guidance to site and LEA personnel on the policies and procedures governing Associated Student Body accounts. Internal controls are part of the training and guidance, ensuring that any findings in the internal audits or independent annual audits are discussed and addressed so they do not recur.

### Findings

1. The Business Services Department is responsible for ASB oversight, internal audit, and training, but does not have written protocols, processes or procedures for these functions. Oversight procedures should be established to provide direction to ASB staff and ensure effective administrative oversight and should clearly define the roles and responsibilities of personnel involved in managing student body funds and activities.

Even though FCMAT has cited the lack of ASB oversight in several previous reviews and the 2015-16 annual audit includes a finding regarding the lack of internal controls and oversight of ASB funds, the business office has not provided adequate oversight of the ASB organizations operating at several district school sites. During this review period, the CBO confirmed that there has been no oversight, monitoring or collection of financial information from the school sites. The lack of internal control and oversight by the district office is a violation of California Education Code Section 48937.

2. Information supplied by school sites operating ASB programs show that in some cases cash is deducted from bank deposits for snack bar purchases and other operating expenditures. Cash should never be removed from a deposit.

The documentation provided for one bank deposit showed a cash withdrawal at the teller window for an end-of-year graduation trip to Magic Mountain because the school site does not have printed checks. Another deposit showed a cash withdrawal of \$50, but the district could not explain this transaction. Written procedures that provide direction to all ASB personnel regarding proper accounting protocols, including those for ASB deposits and the preparation of checks for operating expenditures, are needed.

3. Periodic internal audits provide an opportunity for ASB bookkeepers to be trained on proper procedures and to correct deficiencies that can lead to audit findings. FCMAT found that the district does not conduct periodic internal audits of ASB programs to test and ensure compliance.
4. The district's annual audited financial statements continue to include a reoccurring ASB audit finding. The most recent audit completed by the State Controller's Office for the fiscal year ended June 30, 2016 included Finding 2016-006 – Associated Student Body funds - Reporting deficiencies. The reporting deficiency states the following:

... the District did not prepare or maintain any financial records for the ASB Fund (Fund 95). No financial statements were provided by the District to show beginning balances, increases and decreases, or ending balances for any of the school sites that operate ASB programs.

The net effect is that the district's financial statements for the ASB fund did not comply with generally accepted accounting principles. This finding is repeated from the prior audit period. Repeat audit findings should be of great concern to district administrators. The 2016-17 audit was not complete at the time of FCMAT's fieldwork; therefore, the team could not confirm if this audit finding has been implemented.

5. The district has not established written procedures to ensure that ASBs collect all W-9 forms and provide the district with payment information, so it can issue 1099s as required by IRS regulations. The entire independent contractor process should be centralized through the district office, and training provided to the school sites that includes procedures for school that have organized ASBs to send W-9 forms to the district office.
6. FCMAT found that each school operating an ASB program has created forms for revenue collection and some expenditure documents along with various formats for taking meeting minutes. Some schools have developed formalized written procedures, and others have rough handwritten notes. Bookkeeping is done in a variety of ways using Excel, Word or written ledgers to track revenues and expenditures.
7. The most recent ASB training occurred on October 27, 2017, which included discussion of internal controls and the district's audit findings. This training event was hosted by the Business Services Department. Nine attendees representing each of the school sites that have ASB organizations attended.

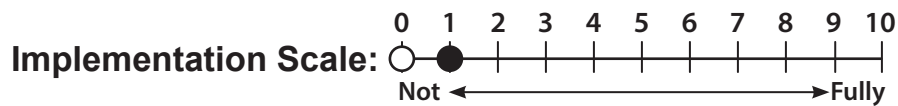
## **Recommendations for Recovery**

1. Written oversight procedures should be established to provide direction, ensure effective oversight, and define the roles and responsibilities of personnel involved in managing student body activities and funds.
2. The district should provide a consistent format for forms used in the collection of ASB revenues, recording of expenditures and recording of meeting minutes.
3. The district should provide direction to all ASB personnel for the proper collection and depositing of ASB revenues.
4. The independent contractor process should be centralized and procedures should be implemented to ensure ASBs collect W-9s and send the forms and vendor payment information to the district's accounts payable staff so the district can issue 1099s as required by IRS regulations.

5. The district should continue providing annual training to include topics such as internal controls and review of audit findings for all district employees who are responsible for ASB funds including training for district-level personnel to conduct internal audits of ASB funds.
6. The business office should conduct periodic internal audits of ASB funds to test for and ensure compliance.
7. The district should ensure that proper oversight is conducted at the district office level and that audit findings are reviewed with school site office staff and site administrators to ensure corrective action and avoid repeat audit findings.

### Standard Partially Implemented

July 2013 Rating: 1  
 July 2014 Rating: 1  
 July 2015 Rating: 0  
 July 2016 Rating: 0  
 July 2017 Rating: 0  
 July 2018 Rating: 1



## 12.1 Multiyear Financial Projections

---

### Legal Standard

The LEA provides a multiyear financial projection for at least the general fund at a minimum, consistent with the policy of the county office. Projections are done for the general fund at the time of budget adoption and all interim reports. Projected fund balance reserves are disclosed, and assumptions used in developing multiyear projections that are based on the most accurate information available. The assumptions for revenues and expenditures are reasonable and supported by documentation. (EC 42131)

### Findings

1. The district's 2017-18 adopted budget, first and second interim financial reports include multiyear financial projections (MYFP) for the general fund in accordance with AB 1200 and AB 2756 requirements for the current and subsequent two fiscal years.
2. Board presentations for the current year and multiyear financial projections should include detailed assumptions that are reasonable and supported by documentation. FCMAT found that not all board presentations included detailed assumptions, and some presentations made assumptions that were not supported as discussed below.
3. The district narratives and/or PowerPoint presentations for the 2017-18 adopted budget and interim reports fail to articulate if the Local Control Accountability Plan (LCAP) is interfaced with the budget and if the district is making progress towards the minimum proportionality percentage pursuant to 5 CCR 15496(a). There is no indication that the district has isolated or kept track of unspent supplemental and concentration grant funds.
4. Adopted Budget 2017-18: The district provided FCMAT with its 2016-17 adopted budget assumptions for the unrestricted general fund instead of the 2017-18 fiscal year. Assumptions for the 2017-18 adopted budget were not attached to the online board agenda backup documentation. FCMAT obtained the June 29, 2017 PowerPoint presentation for the budget, which contains high level graphs and information about enrollment trends, ADA calculations, a breakdown of revenues and expenditures by major objects, deficit spending and next steps.

The September 13, 2017 revised adopted budget, Form 01, shows a substantial decrease in the unrestricted general fund balance from 2016-17 to 2017-18 totaling \$8,143,483. The following table shows increases/decreases by major object code:

Description	Unaudited Actuals 2016-17 Unrestricted	Revised Adopted Budget 2017-18 Unrestricted	Difference
<b>Beginning Balance</b>	<b>10,412,824</b>	<b>9,238,760</b>	<b>(1,174,064)</b>
<b>Revenues</b>			
Local Control Funding Formula	102,100,917	96,413,185	(5,687,732)
Federal Revenue	19,296	81,268	61,972
Other State Revenue	3,947,552	2,847,080	(1,100,472)
Other Local Revenue	810,357	892,254	81,897
<b>Total Revenue</b>	<b>106,878,122</b>	<b>100,233,787</b>	<b>(6,644,335)</b>
<b>Expenditures</b>			
Certificated Salaries	36,475,379	34,798,612	(1,676,767)
Classified Salaries	9,853,694	10,303,563	449,869
Employee Benefits	18,363,404	21,671,810	3,308,406
Books and Supplies	3,168,790	1,435,384	(1,733,406)
Svcs. & Other Oper. Expenditures	8,614,160	8,567,620	(46,540)
Capital Outlay	284,692	42,502	(242,190)
Other Outgo	1,744,527	1,407,568	(336,959)
<b>Total Expenditures</b>	<b>78,504,646</b>	<b>78,227,059</b>	<b>(277,587)</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>28,373,475</b>	<b>22,006,728</b>	<b>(6,366,747)</b>
<b>Contributions To Restricted Programs</b>	<b>29,547,539</b>	<b>30,150,211</b>	<b>602,672</b>
<b>Ending Fund Balance</b>	<b>9,238,760</b>	<b>1,095,277</b>	<b>(8,143,483)</b>

In a letter dated September 15, 2017, the county office indicated that the district had not submitted an approved detailed fiscal recovery plan (FRP) and requested revisions to the district’s LCAP. The county office asked that these documents be received no later than October 8, 2017. The letter noted that the district did not meet the required reserve for economic uncertainties levels for 2017-18 and 2018-19 and that multiyear financial projections reflected lump sum expenditure reductions totaling \$9.0 million in 2018-19 and \$14.5 million in 2019-20 that lacked detail. The county office directed the district to submit a revised budget with multiyear projections that included an FRP that specifically identified revenue enhancements and/or expenditure reductions approved by the state administrator.

On November 8, 2017, the county notified the district that while the LCAP was subsequently approved, “the FSP submission included \$4.0 million ongoing cost savings in 2018-19, which is subject to concessions from the District’s bargaining units that have not yet been negotiated.” The county had previously advised the district against including “contingent cost reductions in the FSP” and directed the district to conclude negotiations for these concessions or submit an alternative plan by December 15, 2017 to address alternative options for cost reductions.

5. First Interim Budget 2017-18: The first interim budget as of October 31, 2017 included an assumptions narrative for general fund revenues and expenditures. Supporting assumptions provide sufficient detail in each of the following areas:
  - Student enrollment trends
  - Cohort survival factors

- Projected enrollment and average daily attendance
- Each major type of revenue source
- Staffing and employee compensation costs
- STRS, PERS and health insurance increases and the impact to the budget
- Special education costs
- Details of the state loan
- Projected deficit spending and the impact on the district’s reserve levels

The narrative document states that the fund balance improved by \$700,000 since the adopted budget based on “various cost savings measures outlined in the 2017-18 Fiscal Stabilization Plan.” Further ongoing planned reductions are noted for the subsequent two fiscal years: \$7.87 million for 2018-19, and an additional \$5.5 million for 2019-20. The narrative fails to provide details for these large expenditure reductions. The following table shows the differences by major object code in the first interim report from the 2017-18 revised adopted budget, which increase the fund balance by \$764,520:

Description	Unaudited Actuals 2016-17 Unrestricted	Revised Adopted Budget 2017-18 Unrestricted	First Interim 2017-18 Unrestricted	Difference
<b>Beginning Balance</b>	<b>10,412,824</b>	<b>9,238,760</b>	<b>9,238,760</b>	<b>0</b>
<b>Revenues</b>				
Local Control Funding Formula	102,100,917	96,413,185	97,073,397	660,212
Federal Revenue	19,296	81,268	81,268	-
Other State Revenue	3,947,552	2,847,080	3,029,839	182,759
Other Local Revenue	810,357	892,254	892,254	-
<b>Total Revenue</b>	<b>106,878,122</b>	<b>100,233,787</b>	<b>101,076,758</b>	<b>842,971</b>
<b>Expenditures</b>				
Certificated Salaries	36,475,379	34,798,612	34,586,147	(212,465)
Classified Salaries	9,853,694	10,303,563	10,514,404	210,841
Employee Benefits	18,363,404	21,671,810	20,971,015	(700,795)
Books and Supplies	3,168,790	1,435,384	1,410,935	(24,449)
Svcs. & Other Oper. Expenditures	8,614,160	8,567,620	9,093,543	525,923
Capital Outlay	284,692	42,502	42,502	-
Other Outgo	1,744,527	1,407,568	1,293,928	(113,640)
<b>Total Expenditures</b>	<b>78,504,646</b>	<b>78,227,059</b>	<b>77,912,474</b>	<b>(314,585)</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>28,373,475</b>	<b>22,006,728</b>	<b>23,164,284</b>	<b>1,157,556</b>
<b>Contributions To Restricted Programs</b>	<b>29,547,539</b>	<b>30,150,211</b>	<b>30,543,247</b>	<b>393,036</b>
<b>Ending Fund Balance</b>	<b>9,238,760</b>	<b>1,095,277</b>	<b>1,859,797</b>	<b>764,520</b>

The CBO’s narrative stresses several contributing factors that have an impact on the district’s budget as follows:

- Declining enrollment of 486 students in 2017-18, 451 in 2018-19, and 402 in 2019-20 will reduce LCFF funding by \$1.9 million in 2018-19 and another \$3.0 million in 2019-20.
- Health and welfare benefits comprise approximately 10% of the total unrestricted and restricted general fund. (FCMAT calculates that they comprise 12.2% of the unrestricted general fund.)
- Pension costs for employer contributions to STRS and PERS are increasing by more than \$1.0 million each year for both 2018-19 and 2019-20.
- Unfunded special education program costs require a contribution of approximately \$24.2 million from the district's unrestricted general fund.

The first interim report shows that the combination of revenue reductions and expenditure increases is depleting the district's ability to stabilize financially.

In a letter dated January 18, 2018, the county office encouraged the district to "assess and adjust its staffing needs" based on a significant loss of 815 ADA over a two-year period. The county recognized deficit spending levels in excess of 10% in the 2017-18 fiscal year and a continued pattern of deficit spending due to declining enrollment, increases in health insurance costs, and rising costs of contributions to employee pensions and special education programs.

6. Second Interim Budget 2017-18: The narrative assumptions for the second interim as of January 31, 2018 identified improvements in the district's multiyear financial position from the first interim, primarily due to the governor's budget proposal in January 2018, which included full funding for the LCFF and one-time funding of approximately \$295 per average daily attendance.

The narrative states that the fund balance improvement of \$1.2 million since the adopted budget is based on "various cost savings measures outlined in the 2017-18 Fiscal Stabilization Plan." Further ongoing planned reductions are noted for the subsequent two fiscal years: \$8 million for 2018-19 and an additional \$6.5 million for 2019-20. The narrative fails to provide details for some of these expenditure reductions.

The second interim report shows that the district has made incremental progress to improve the fund balance; however, it cannot sufficiently address the large structural imbalance without concessions from the collective bargaining units.

In a letter dated April 16, 2018, the county office recognized the district's progress with the implementation of planned actions that include staff reductions as of July 2018 and the plan for school consolidation effective with the 2018-19 school year. The county office noted that \$4.1 million in projected savings is the result of contingent negotiations, which remain unsettled. As a result, the county office required the district to submit a revised fiscal stabilization plan with alternative options for expenditure reductions in the subsequent fiscal years by July 2, 2018. The county recognized deficit spending levels of 9.03% in the 2017-18 fiscal year, and the district was reminded that any action to increase costs related to collective bargaining agreements could adversely affect the district's financial condition.

The following table includes the district's 2017-18 second interim unrestricted general fund budget compared to prior reporting periods:

Description	Unaudited Actuals 2016-17 Unrestricted	Revised Adopted Budget 2017-18 Unrestricted	First Interim 2017-18 Unrestricted	Second Interim 2017-18 Unrestricted	Difference
<b>Beginning Balance</b>	10,412,824	9,238,760	9,238,760	9,232,659	(6,101)
<b>Revenues</b>					
Local Control Funding Formula	102,100,917	96,413,185	97,073,397	97,073,397	-
Federal Revenue	19,296	81,268	81,268	81,268	-
Other State Revenue	3,947,552	2,847,080	3,029,839	3,033,839	4,000
Other Local Revenue	810,357	892,254	892,254	730,254	(162,000)
<b>Total Revenue</b>	<b>106,878,122</b>	<b>100,233,787</b>	<b>101,076,758</b>	<b>100,918,758</b>	<b>(158,000)</b>
<b>Expenditures</b>					
Certificated Salaries	36,475,379	34,798,612	34,586,147	34,666,603	80,456
Classified Salaries	9,853,694	10,303,563	10,514,404	10,463,111	(51,293)
Employee Benefits	18,363,404	21,671,810	20,971,015	20,395,021	(575,994)
Books and Supplies	3,168,790	1,435,384	1,410,935	1,174,905	(236,030)
Svcs. & Other Oper. Expenditures	8,614,160	8,567,620	9,093,543	8,924,788	(168,755)
Capital Outlay	284,692	42,502	42,502	42,502	-
Other Outgo	1,744,527	1,407,568	1,293,928	1,293,928	-
<b>Total Expenditures</b>	<b>78,504,646</b>	<b>78,227,059</b>	<b>77,912,474</b>	<b>76,960,858</b>	<b>(951,616)</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>28,373,475</b>	<b>22,006,728</b>	<b>23,164,284</b>	<b>23,957,900</b>	<b>793,616</b>
<b>Contributions To Restricted Programs</b>	<b>29,547,539</b>	<b>30,150,211</b>	<b>30,543,247</b>	<b>30,906,077</b>	<b>362,830</b>
<b>Ending Fund Balance</b>	<b>9,238,760</b>	<b>1,095,277</b>	<b>1,859,797</b>	<b>2,384,482</b>	<b>424,685</b>

Based on the second interim report, the district should continue to refine the fiscal stabilization plan and identify additional measures to enhance revenue and/or reduce expenditures and eliminate its structural deficit.

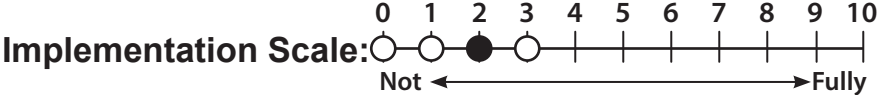
## Recommendations for Recovery

1. The district should examine its MYFP in conjunction with its LCAP to ensure it complies with the requirements of LCFF funding and that it is making progress towards the minimum proportionality percentage pursuant to 5 CCR 15496(a).
2. All budget presentations should include the detailed assumptions used in the current year and multiyear financial projections. The documents for each reporting period should include a comprehensive list of clearly articulated budget and MYFP assumptions and factors that are reasonable, supported by documentation and based on industry standards.
3. To accurately represent the district's financial position, budget presentation materials should detail the impact of expenditure reductions that have been enacted from those that may be achievable through negotiations.
4. The district should continue to identify measures to enhance revenue and/or reduce expenditures and eliminate its structural deficit.



# Standard Partially Implemented

July 2013 Rating: 0  
July 2014 Rating: 3  
July 2015 Rating: 3  
July 2016 Rating: 2  
July 2017 Rating: 1  
July 2018 Rating: 2



## 12.2 Multiyear Financial Projections

---

### Legal Standard

The board ensures that any guideline developed for collective bargaining fiscally aligns with the LEA's multiyear instructional and fiscal goals. Multiyear financial projections are prepared for use in decision-making, especially whenever a significant multiyear expenditure commitment is contemplated, including salary or employee benefit enhancements negotiated through the collective bargaining process. (EC 42142)

### Findings

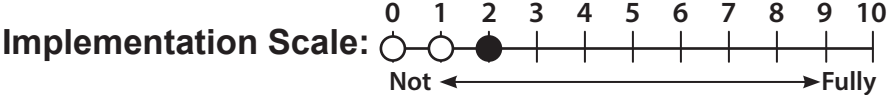
1. The multiyear financial projections prepared by the district include substantial budget reductions that are subject to negotiations with the collective bargaining units as previously described in Standard 12.1.
2. By 2017-18 second interim, the district initiated certain reductions in staff effective with the 2018-19 school year and approved a consolidation plan to combine two schools. However, the MYFP includes proposed savings of approximately \$4.1 million beginning in 2018-19 although negotiations with the certificated and classified bargaining units are not yet settled for 2016-17 and 2017-18.
3. The county office has cautioned the district about taking any proposed action on a collective bargaining agreement before the public disclosure requirements of Government Code Section 3547.5 have been met. The GC section states in part that the CBO must "certify in writing that the costs incurred by the school district under the agreement can be met by the district during the term of the agreement."
4. Given large increases in special education costs and the resulting contributions from the unrestricted general fund, declining enrollment, and increased employer contributions for health insurance and pension benefits, it is concerning how the district will be able to reduce deficit spending and balance its budget in the subsequent two fiscal years without concessions from its bargaining units.

### Recommendations for Recovery

1. The district should verify that multiyear projections are adequately supported with ongoing revenues and expenditure reductions that are sustainable.
2. The district should include a clear and detailed listing of assumptions and a detailed narrative for the MYFP at each reporting period and include that information in its budget presentation materials. These should integrate the budget, fiscal recovery plan and the LCAP into the MYFP.

# Standard Partially Implemented

July 2013 Rating: 0  
July 2014 Rating: 1  
July 2015 Rating: 1  
July 2016 Rating: 1  
July 2017 Rating: 1  
July 2018 Rating: 2



## 14.1 Impact of Collective Bargaining

---

### Legal Standard

Public disclosure requirements are met, including the costs associated with a tentative collective bargaining agreement before it becomes binding on the LEA or county office of education. (GC 3547.5 (b))

### Findings

1. The district's employees are represented by the following two separate bargaining units:
  - The Inglewood Teachers Association (ITA) represents certificated employees, including teachers, special project coordinators, librarians, counselors and nurses.
  - California Professional Employees (CalPro) represents classified employees.

ITA successfully petitioned to represent the adult education teachers. Since the 2016-17 school year, ITA settlements have included adult education teachers.

2. During a prior review period, a tentative agreement was reached with ITA that was adopted at the March 15, 2016 board meeting. The term of the contract is July 1, 2015 through June 30, 2018. This settlement included a 3% increase in salary retroactive to July 2015 plus an additional 2% increase March 1, 2016 and a lower floating cap on district paid health and welfare benefits, dropping once on January 2017 and again on January 2018. Additional increases were provided for some stipends, certifications and hourly rates, and a decrease to retiree medical benefits for those who retired after June 2016 was included. An AB 1200 disclosure was approved at the March 15, 2016 board meeting.

Interviews indicated that the AB 1200 documents regarding the July 1, 2015 through June 30, 2018 ITA tentative agreement were sent to the county office within the required 10-day period prior to adoption on March 15, 2016. However, the county office employee responsible for reviewing the documents was on vacation. Although county office instructions for AB 1200 filing do not require that supervisors of individual staff members be copied on such correspondence, it is considered a best practice so that district staff ensure that information is received by the county office for timely review.

The AB 1200 public disclosure for the tentative agreement with CalPro was approved at the April 25, 2016 board meeting. The disclosure states, "The Classified figures, along with the Management and Unbargaining [sic] figures, were added in the AB 1200 for ITA that was approved on 3/15/2016. They were added with the anticipation that CALPRO would agree to the same salary increases agreed to by ITA, which did occur." Based on FCMAT's review of the 2017-18 second interim report, the costs included in the AB 1200 disclosure were fairly presented.

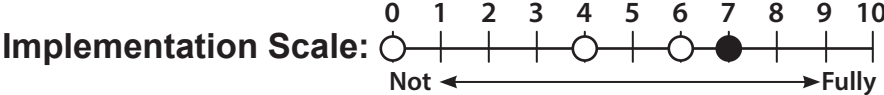
3. A MOU with ITA was signed on April 10, 2018 and was approved at the May 9, 2018 board meeting. The MOU provided health benefits through August 31, 2018 for unit members that were laid off in the 2017-18 school year. This is a common industry practice and was the fourth consecutive year that an agreement was reached on this issue. No AB 1200 was filed, which is also a common industry practice for this type of agreement. At the time of FCMAT's fieldwork, negotiations were not settled for 2016-17 and 2017-18.
4. During a prior review period, a tentative agreement was reached with CalPro, and it was adopted at the April 25, 2016 board meeting. The term of the contract is July 1, 2015 through June 30, 2018. The compensation and district-paid health insurance components of the settlement were equal to those adopted in the ITA agreement discussed above. An AB 1200 disclosure was approved at the April 25, 2016 board meeting. At the time of FCMAT's fieldwork, negotiations were not settled for 2016-17 and 2017-18.
5. In the 2013-14 school year, the district had secured employee health coverage with California Schools VEBA, a joint labor-management benefits trust. The same level of benefits as 2013-14 continued through December 31, 2016, and were contractually replaced by a floating cap with maximum district payments equal to 110% of the Kaiser rate at each tier (one-party, two-party, or family) in January 2017 and 100% in January 2018. The July 1, 2015 through June 30, 2018 contracts with ITA and CalPro included the new health benefit contribution amounts. These contracts called for the establishment of a health insurance committee. During this review period, the health insurance committee met numerous times.

## **Recommendations for Recovery**

1. Once a school district loses local control, the Department of Education is the oversight agency. The state administrator's role and responsibilities are subject to the discretion of the superintendent of public instruction, including the authorization to enter into binding agreements. Communication with the county office is also of vital importance during the AB 1200 process. The parameters of these roles, relationships and responsibilities should be clearly communicated particularly as it affects binding agreements.
2. The district should continue to fulfill requirements regarding all collective bargaining agreements subject to public disclosure requirements articulated in GC 3547.5(a)-(b).
3. The role of the district public disclosures as required by AB 1200 and AB 2756, including multiyear financial projections, for all agreements reached in accordance with Government Code sections listed above is of paramount importance. Extra care should be taken to ensure that oversight agencies have the full 10-day period to review the filing for accuracy.
4. All calculations disclosed at the public hearing should be checked for accuracy before inclusion in the board agenda documentation.

# Standard Partially Implemented

July 2013 Rating: 0  
July 2014 Rating: 0  
July 2015 Rating: 4  
July 2016 Rating: 6  
July 2017 Rating: 7  
July 2018 Rating: 7



## 14.2 Impact of Collective Bargaining

---

### Legal Standard

Bargaining proposals and negotiated settlements are “sunshined” in accordance with the law to allow public input and understanding of employee cost implications and, most importantly, the effects on the LEA’s students. (Government Code 3547, 3547.5)

### Findings

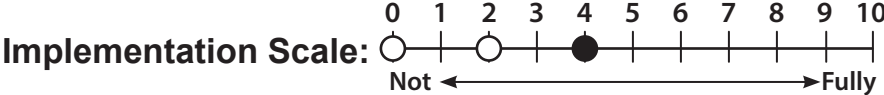
1. GC 3547(a) requires all initial proposals of exclusive representatives and the school district to be presented at a public meeting. Additionally, 3547(b) also prohibits meetings and negotiations from taking place until a “reasonable time has elapsed after the submission of the proposal to enable the public to become informed and the public has the opportunity to express itself regarding the proposal at a meeting of the public school employer.” This section of the Government Code requires the district’s initial proposals to be adopted by the public employer after the public has had the opportunity to express itself, and any new subjects arising from negotiations after the initial proposals must be made public within 24 hours.
2. The district’s contracts with its bargaining units require it to sunshine articles and reopen existing agreements or a successor proposal on or before April 1 of each year, particularly those articles on compensation and fringe benefits. The district sunshined its initial proposals for the 2016-17 contract year for both ITA and CalPro at the June 15, 2016 board meeting.
3. ITA sunshined its initial proposal for 2016-17 at the June 15, 2016 board meeting. The district and ITA bargaining teams had met 13 times through December 12, 2017. Many of the collective bargaining meetings have focused on the district budget. The teams had declared impasse at the time of FCMAT’s visit.
4. CalPro sunshined its initial proposal for 2016-17 at the November 9, 2016 board meeting. The district and CalPro bargaining teams had met 14 times through December 12, 2017. Many of the meetings have been about the district budget. At the time of FCMAT’s visit, negotiations had not been settled.
5. No proposals for 2017-18 reopeners for the ITA or CalPro contracts were sunshined prior to the April 1 contractual deadline. Interviews indicated that the district had agreements with both bargaining units that waived the April 1 date memorialized in ITA and CalPro contracts; however, this exception to contract terms had not been memorialized in writing.

### Recommendations for Recovery

1. The district should ensure the fulfillment of all collective bargaining proposals and agreements subject to public disclosure requirements articulated in GC 3547, 3547.5.
2. Any agreed-upon exceptions to contract terms and timelines should be memorialized in writing.

# Standard Partially Implemented

July 2013 Rating: 0  
July 2014 Rating: 0  
July 2015 Rating: 2  
July 2016 Rating: 4  
July 2017 Rating: 4  
July 2018 Rating: 4





## 14.3 Impact of Collective Bargaining

---

### Professional Standard

The LEA has developed parameters and guidelines for collective bargaining that ensure that the collective bargaining agreement does not impede the efficiency of LEA operations. Management analyzes the collective bargaining agreements to identify any characteristics that impede effective delivery of LEA services. The LEA identifies those issues for consideration by the board. The board, in developing its guidelines for collective bargaining, considers the impact on LEA operations of current collective bargaining language, and proposes amendments to LEA language as appropriate to ensure effective and efficient service delivery. Board parameters are provided in a confidential environment, reflective of the obligations of a closed executive board session.

### Findings

1. To strive for organizational effectiveness and efficient service delivery, it is important to consider how collective bargaining language affects district operations and propose amendments to the language as appropriate. Effective administrations involve supervisory staff in discussions on potential contract modifications or eliminations of positions with bargaining units and unrepresented personnel.
2. FCMAT's interviews indicated that district administration sought input to the collective bargaining process from principals and other certificated personnel prior to the district's 2016-17 initial proposals being presented at the June 15, 2016 board meeting. Staff stated that directors and managers of the CalPro unit members were not asked to provide input on the collective bargaining agreement before the district's 2016-17 initial proposal at the June 15, 2016 board meeting. All administrators interviewed indicated that they anticipated being asked for input before sunshining the next bargaining proposals.
3. Documentation provided at the time of FCMAT's review showed that the impact to the budget of all proposed contract modifications were being analyzed before consideration.
4. To provide fiscal, employee management and program support, an effective bargaining team includes members who represent various perspectives and disciplines and are aware of characteristics in contracts that impede effective delivery of LEA services. This team approach allows multiple perspectives and differing opinions on how to modify agreements to best meet district goals and objectives. During this review period, both the ITA district bargaining team and CalPro district bargaining team reflected this philosophy in part. Interviews indicated that there were no secondary administrators on the ITA bargaining team; this was of particular concern to interviewees because negotiation items included evaluation instruments for positions that may not exist on elementary campuses. The CBO attended many negotiations meetings, and principals and department directors regularly represented management, in addition to the executive director of human resources and legal counsel. Staff interviews indicated that the CBO augmented the teams as necessary.

5. FCMAT reviewed a contingent tentative agreement that was reached between the district and ITA during fact finding on May 21, 2018 to close negotiations for 2016-17 and 2017-18. The tentative agreement would facilitate transfers and reassignments, add doctoral and National Board Certification stipends, add procedures and establish a committee to support health and safety in the classroom and on campus, and expand student discipline procedures. In addition, language in a MOU signed May 21, 2018 includes a pilot program to bank hours, allowing more time for meetings, preparation, collaboration and professional development. A separate MOU was signed to form a Class Size Joint Committee to make recommendations to reconfigure class sizes, with a minimum class size of 20 students.

The articles regarding health and safety and student discipline have the potential to support improved academic achievement for students. In addition, students' instructional needs are more likely to be met if administrators can properly maximize the assignment and transfer of instructional staff. The adjustment of the instructional day to bank time at two pilot campuses is intended to provide more opportunities for staff professional development and professional growth, which should also benefit students.

The contingent tentative agreement would decrease the district's maximum annual contribution for medical insurance to the equivalent of 100% of each tier (one-party, two-party, three or more) of the district's lowest cost HMO medical plan. This should assist in the reduction of deficit spending. If the Class Size Joint Committee is successful in making recommendations to implement minimum class sizes, this too should reduce deficit spending.

6. During the prior review period, FCMAT reviewed the district's June 15, 2016 initial proposal for 2016-17 CalPro negotiations. In addition to compensation, the proposal included a review of the newly capped cost of health benefits and language was proposed that would update the leave of absence provisions to conform to current law. A proposal to redefine seniority criteria was made, which interviews indicated could result in saving many hours of staff time and frustration by changing from total hours worked in each position to date of hire. During this review period, no tentative agreements or MOUs were signed with CalPro.
7. Interviews indicated that the public, site management and division directors had been notified of the district's significant fiscal issues since September 2017. On January 1, 2018 the district implemented a reduction in the cap for medical benefits of management employees. The district's annual contribution was reduced from a maximum of \$19,054 per employee to a maximum of \$9,400.
8. Issues discussed at the bargaining table were used to develop coaching and training support provided at principal's meetings on November 16, 2017 and January 11, 2018. Topics included fiscal and instructional plan changes, fiscal best practices, how to use the employee absence management system, and monitoring and managing employee leaves. The Business Division also discussed updates to policies, procedures and forms.

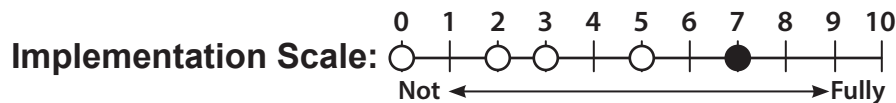
9. A review of board minutes showed that confidential discussions on negotiations regularly take place in closed-session board meetings. Board members interviewed indicated that they knew the district’s fiscal situation and all of the options, so they could advocate on behalf of the district.

### Recommendations for Recovery

1. The input process before the public hearing for initial proposals should be expanded to be more inclusive in identifying characteristics in contract language to ensure effective delivery of district services and meet the needs of elementary and secondary schools.
2. The district should continue to evaluate decisions and their multiyear impact on all collective bargaining agreements.
3. The district should continue to formally communicate and train managers regarding the impact of all contract modifications. District administration should issue a joint communiqué in conjunction with bargaining units on the impact of a given settlement on its employees. If a joint communiqué is not possible, a formal district announcement, recapping the major impacts of the settlement would help increase communication and understanding.
4. The district should continue to ensure that the CBO is a member of all its collective bargaining teams and ensure that the CBO attends all collective bargaining sessions.

### Standard Partially Implemented

July 2013 Rating: 0  
 July 2014 Rating: 0  
 July 2015 Rating: 2  
 July 2016 Rating: 3  
 July 2017 Rating: 5  
 July 2018 Rating: 7



## 15.2 Management Information Systems

---

### Professional Standard

Management information systems support users with information that is relevant, timely and accurate. Assessments are performed to ensure that users are involved in defining needs, developing specifications, and selecting appropriate systems. LEA standards are imposed to ensure the maintainability, compatibility, and supportability of the various systems. The LEA ensures that all systems are SACS-compliant, and are compatible with county systems with which they must interface.

### Findings

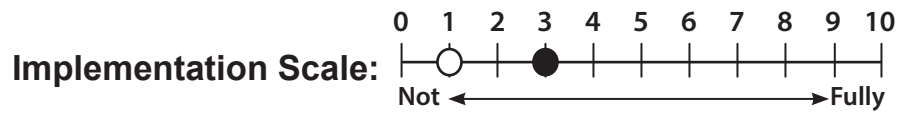
1. The district does not have a technology committee where users of information systems provide input regarding clearly defined needs. This lack of communication between all those affected increases the risk of failure in implementing and supporting new and existing information systems.
2. The executive director of IT routinely attends LCAP planning meetings where technology use, as noted in the plan, is discussed. However, this is a limited-sized group, and districtwide collaboration on the wide-ranging scope of technology use is still missing.
3. The district hired a 1.0 FTE database administrator during the 2016-17 fiscal year to provide data integration support and primary support for CALPADS processing and reporting. The database administrator has made notable progress in automating data transfers between HRS, Aeries, and Nutrikids and eTriton child nutrition systems, and has also improved the error reconciliation reporting, which has resulted in a significant decrease in manual tasks previously required for compiling and reporting CALPADS data. The automated process has also increased the probability of CALPADS data accuracy because the potential for human error has been reduced and improved data verification processes have been implemented.
4. The district uses financial management software provided by LACOE that complies with SACS for uniform statewide financial reporting.

### Recommendation for Recovery

1. A district technology committee should be formed to address the use of technology throughout the district. Members of the committee should include qualified representatives from each division and/or department and the school sites. The committee members should be familiar with the needs of their respective departments, divisions or sites. The committee should meet no less than every other month to ensure that all those affected have an opportunity to share technology plans and needs. The IT Department should present current and proposed projects to the committee. Meeting agendas, minutes, and other materials should be documented and made available to all committee members before and after each meeting. The executive director of IT should chair the committee.

## Standard Partially Implemented

July 2013 Rating: 1  
July 2014 Rating: 1  
July 2015 Rating: 1  
July 2016 Rating: 1  
July 2017 Rating: 1  
July 2018 Rating: 3



## 15.3 Management Information Systems

---

### Professional Standard

Automated systems are used to improve accuracy, timeliness, and efficiency of financial and reporting systems. Needs assessments are performed to determine what systems are candidates for automation, whether standard hardware and software systems are available to meet the need, and whether or not the LEA would benefit. Automated financial systems provide accurate, timely, and relevant information that conform to all accounting standards. The systems are designed to serve all of the various users inside and outside the LEA. Employees receive appropriate training and supervision in system operation. Appropriate internal controls are instituted and reviewed periodically.

### Findings

1. As part of mandated CALPADS reporting, certain data elements in Aeries related to staffing must have current and accurate data. This is to ensure accurate staff reporting when that data is extracted from Aeries and posted to CALPADS. The main source of this staffing data is the HRS system.
2. Because of staff turnover in previous years, the district hired a consultant to assist with CALPADS reporting for the 2016-17 school year, and the consultant has been retained to assist in the current year's reporting. A CALPADS processing team consisting of the CALPADS consultant, the database administrator, select staff from the business office, and the executive director of IT are responsible for CALPADS reporting.
3. The database administrator has made significant improvements in the automation of data flow between many disparate systems including HRS, the eTriton and Nutrikids food service systems, SEIS and others. Prior to this automation, the CALPADS processing team received a paper report several times a year from the HR Department containing the data extracted and reported from the HRS system and manually entered the data into Aeries. When the data was submitted to CALPADS from Aeries, error reports provided the team with a list of missing fields, but the team could not readily determine the source of the error. Possibilities included inaccurate data reports provided by the HR Department, errors in extracting and reporting from HRS, and/or a data entry error by the team during manual updating. This lack of automation between HRS and Aeries created potential errors in reporting CALPADS data and was not an efficient use of the team's time. The database administrator has developed a system to link data between the HRS and Aeries systems by use of the Statewide Educator Identifier (SEID) number. By ensuring that this number exists in both systems, the database administrator has developed and documented procedures that will keep information up to date in Aeries based upon information residing in the HRS system. In addition, automated flows of data from eTriton and SEIS into Aeries is beginning to result in less manual labor and increased data accuracy.
4. There is a framework of documentation for the processing of CALPADS data specific to district operations and the generation of student information that becomes the basis of supplemental and concentration grant funding. Staff reported that the CALPADS team

will continue to document within the framework during the upcoming processing and reporting periods to test and revise the documentation.

5. The district lacks a comprehensive professional development plan for many of its information systems. The district's technology plan for 2013-16 includes results from technology proficiency surveys of administrators, teachers and support staff. The plan presents an analysis of these surveys and calls for relevant professional development to address the training needs of these groups. It also addresses the need to develop and distribute a calendar of training activities. These steps have not occurred, and there is no comprehensive, districtwide technology professional development training.
6. School site principals have online access to their site budgets through the PeopleSoft financial system and one-on-one training in running and interpreting budget reports are available from staff in the business office, if requested. In addition the business office emails principals their budget monthly in a simplified format via an Access system that was used in previous years; however, principals have reported to other FCMAT study teams that they received them intermittently. The combination of these two methods provides principals multiple avenues to receive up-to-date budget information.
7. Correction of errors in the position control system continues to be a focus of both the business and HR offices during this review period. As in the previous year, current efforts include identifying and eliminating those open and budgeted positions, which have not or will not be filled. HR staff has attended position control training at the county office to help better understand how the system is used for salary and benefit budget projections. Business and HR staff hold frequent meetings to review data in the system and resolve any inaccuracies. Both the business office and HR reported that they believe the data is much more accurate than in previous years, and indicated an accuracy rate of 95%-97%. In fall 2017, the district began implementation of the Informed K12 system (formerly known as Chalks), which is used for the creation, routing, and approval of personnel action forms (PAFs). This system has helped to ensure that any changes to position assignments are monitored and, where needed, updated in the position control system. Both HR and business staff reported that they are pleased with how the Informed K12 system is used to process and track information needed to update position control. Over the past year significant improvements were made in the process and accuracy related to position control data, and the reoccurring meetings between the two offices has played an important role in achieving this.

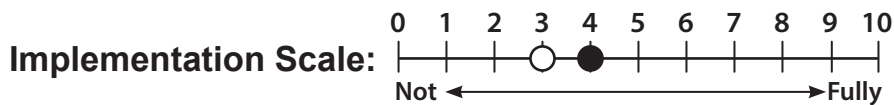
## **Recommendations for Recovery**

1. The district should continue its efforts to automate the integration of appropriate data from HRS to Aeries to provide accurate CALPADS data.
2. The district should continue the detailed documentation of the CALPADS data gathering and reporting process as it relates to the district's internal operations. A district staff member should be selected to begin cross-training with the database administrator on the CALPADS process using this documentation as a training tool. This cross-training will help ensure that the documentation created by the database administrator is both accurate and easy to follow.

3. Although a large portion of a professional development needs assessment was completed to prepare to issue the district's now-outdated technology plan, a complete skills assessment of administrators, teachers and support staff should be performed to better use the information systems utilized by the district. The district should assign district staff, coordinate with the county office, and/or arrange for qualified consultants to regularly provide professional development. The schedule and location of trainings should be posted on the district website, and sign-in sheets for employees who have attended the trainings should be maintained.
  
4. Resources in the business and HR offices should continue to be focused on correcting errors in position control to ensure accurate and efficient payroll generation and budget data. Ongoing efforts to maintain data integrity will continue to require a high-level of coordination between human resources and the business office.

### Standard Partially Implemented

July 2013 Rating: 3  
 July 2014 Rating: 3  
 July 2015 Rating: 4  
 July 2016 Rating: 3  
 July 2017 Rating: 3  
 July 2018 Rating: 4





## 15.7 Management Information Systems

---

### Professional Standard

Hardware and software purchases conform to existing technology standards. Standards for network equipment, servers, computers, copiers, printers, fax machines, and all other technology assets are defined and enforced to increase standardization and decrease support costs.

Requisitions that contain hardware or software items are forwarded to the technology department for approval before being converted to purchase orders. Requisitions for nonstandard technology items are approved by the information management and technology department(s) unless the user is informed that LEA support for nonstandard items will not be available.

### Findings

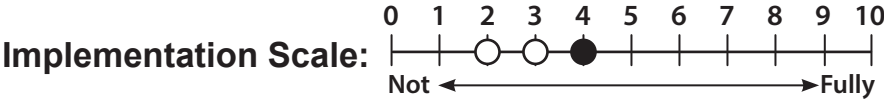
1. Until approximately eight years ago, the district had a technology committee that established hardware and software standards districtwide. Standards are now set by mutual agreement of the executive director of IT, principals, education services leadership, and instructional coaches to set these standards. Standards for computer hardware are reviewed only when the existing standardized computer is no longer available from the manufacturer, or special pricing is no longer available.
2. Hardware standards now exist for different types of equipment to be used by administrators, teachers, and students and are published on the district's online Administrative Handbook although FCMAT could not consistently access the handbook through the district's staff portal. The IT Department has also created documentation on how to access quotes for both standard and nonstandard hardware items. However, published standards do not exist for network equipment, servers, copiers, printers, or fax machines.
3. The use of the PeopleSoft financial system for routing technology purchase requisitions for approval has allowed the executive director of IT to review most technology purchases to ensure conformity; however, enforcing the existing computer standards is more difficult because of the lack of administrative regulations. Requests for nonstandard equipment are made through the information technology work order system so that requests and communication between both parties can be documented and processed.

### Recommendations for Recovery

1. Administrative regulations that document the acquisition of all technology purchases should be developed and adopted.
2. The district should publish on its online Administrative Handbook a complete list of technology standards for network equipment, servers, copiers, printers and fax machines.

# Standard Partially Implemented

July 2013 Rating: 2  
July 2014 Rating: 2  
July 2015 Rating: 2  
July 2016 Rating: 2  
July 2017 Rating: 3  
July 2018 Rating: 4



## 15.8 Management Information Systems

---

### Professional Standard

An updated inventory includes item specification for use in establishing standards for an equipment replacement cycle and rotating out obsolete equipment. Computers and peripheral hardware are replaced based on a schedule. Hardware specifications are evaluated yearly. Corroborating data from work order or help desk system logs is used when this data is available to determine what equipment is most costly to own based on support issues. The total cost of ownership is considered in purchasing decisions.

### Findings

1. The district continues to lack a formalized board-approved lifecycle replacement plan for critical network infrastructure equipment such as routers, switches, servers, and data storage. The executive director of IT and the business office have begun work on building cost estimates of future network equipment needs at all sites, but life-cycle information was not included in the documents provided to FCMAT. The now-expired 2013-16 technology plan states “Inglewood Unified applies an overall 4-5 year lifespan for computers in order to maintain student to computer ratios and to achieve academic objectives related to technology.” However, as of FCMAT’s fieldwork, there was no formal policy for replacement of computers to support this goal. The IT Department has created a document titled Needs Assessment, Reflection and Findings, and Strategic Planning 2016-2017. This document addresses, among other things, the need for an updated technology plan, the need for lifecycle and obsolescence planning, and the need to create “District Infrastructure Standards for Technology.” The lack of formal planning will create unplanned expenses and outages when systems cease to function. Technology assets eventually fail, and their replacement schedules should be monitored so the associated expenses can be properly budgeted.
2. The IT Department has used the School Dude Help Desk system since fall 2016. All district employees can submit tickets although only site office managers could submit them in the past. The computer technicians are assigned to specific regions, and the system automatically assigns the ticket based on the location of the services requested. Interviews with staff indicated that approximately 70-80% of all service requests are now processed through the help desk system.
3. In April 2015, the district contracted with AssetWorks to perform a physical inventory of items with an original cost of \$500 or greater. The contract also included the district’s use of AssetWorks’ AssetMAXX online inventory system. Items inventoried by AssetWorks were to be populated in the AssetMAXX system, and the contract included training for district staff in the system’s use for retrieving and adding information. The district’s use of the AssetMAXX system was very limited, and staff were never completely trained on its use. The contract with AssetWorks expired, and in June 2017, the district began to implement the School Dude Asset Management system for management of inventory. Additional information regarding the physical inventory is contained in Standard 16.1.

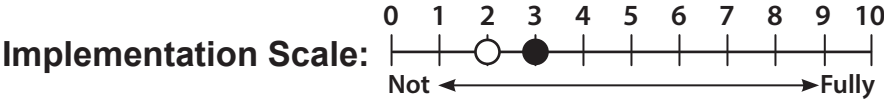
4. The warehouse clerk responsible for tagging equipment was on leave from the district beginning in November 2017, and the position has since been eliminated. Before then, the clerk would receive some technology equipment shipped to the district's warehouse, tag the equipment and enter the appropriate information into an Excel spreadsheet, which was not shared electronically with anyone else. The warehouse senior storekeeper has now begun performing asset tagging but reported that he had no access to this Excel spreadsheet.
5. As reported in prior review periods, the warehouse does not receive all technology equipment since some shipments are delivered directly to the school sites. When IT staff are informed by school site staff of technology equipment delivered to the school sites, an IT staff member visits the site, records the serial numbers and assigns inventory tags. This data is then entered in the School Dude inventory system by IT staff. However, desktop and laptop purchases from IntelliTech include vendor application of inventory tags, shipment of the computers directly to the sites and supplying the district with a periodic report containing the model, serial number and asset tag number. Chromebook purchases from Data Impressions follow the same process as systems purchased from IntelliTech. Except for assets purchased through the IntelliTech or Data Impressions contract, since these vendors apply the asset tags, the district should have a policy that requires all technology equipment and any other fixed assets to be delivered directly to the district's warehouse. In August 2017, the IT Department purchased mobile device management (MDM) and inventory tools for phones and tablets from School Dude. The department also purchased Insight from the same vendor to, in part, aid in inventory reconciliation. The Insight product has the ability to scan the network and record information on the type of devices it locates. At the time of FCMAT's visit, reconciliation between School Dude's Asset Management system and the Insight module was being done to determine what assets have been found that were not recorded in the asset management system.

## **Recommendations for Recovery**

1. The district should create a formalized lifecycle replacement plan for computers, peripherals, and critical network infrastructure equipment such as routers, switches, servers, and data storage.
2. Information on all fixed assets should be entered in the School Dude Asset Management system, which is a centralized database that can be accessed by appropriate staff throughout the district. Appropriate staff should immediately receive training on inventory procedures and how to enter and maintain data in this online system.
3. The district should have a policy that requires all technology equipment and any other fixed assets to be delivered directly to the district's warehouse to ensure that all fixed assets are properly received and tagged for inventory purposes.

**Standard Partially Implemented**

July 2013 Rating: 2  
July 2014 Rating: 2  
July 2015 Rating: 2  
July 2016 Rating: 3  
July 2017 Rating: 3  
July 2018 Rating: 3



## 15.10 Management Information Systems

---

### Professional Standard

In order to meet the requirements of both online learning and online student performance assessments, the district has documentation that provides adequate technology to support these needs. Documentation should include sufficient bandwidth to each school site, internal local network infrastructure capacity, electronic devices which meet the published minimum standards for online student assessments, and an adequate number of devices to allow testing of all students within the prescribed amount of time.

### Findings

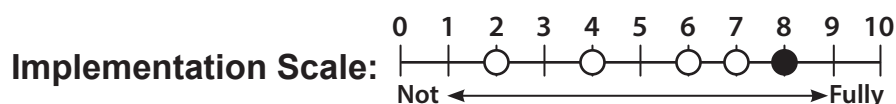
1. The district uses Chromebooks to administer the Smarter Balanced Assessment Consortium tests and is generally pleased with their use and performance; no criticisms were heard during interviews.
2. The executive director of IT reports to the chief academic officer and meets weekly with all directors in Educational Services and attends all principals' meetings.
3. The district bandwidth of 1 Gbps to each school site, provided by fiber connectivity, is sufficient, and the impact of assessment testing on the district's bandwidth to the internet is minimal with a recently upgraded 5 Gbps internet connection to the county office.

### Recommendation for Recovery

1. The executive director of IT should continue to meet regularly with Educational Services Division staff and attend principals' meetings to understand the district's educational goals and align human and fiscal resources to support those goals.

### Standard Fully Implemented

July 2013 Rating: 2  
July 2014 Rating: 6  
July 2015 Rating: 4  
July 2016 Rating: 6  
July 2017 Rating: 7  
July 2018 Rating: 8



## 15.11 Management Information Systems

---

### Professional Standard

The LEA optimizes funding of various types of technology throughout the organization by effective utilization of available Federal E-rate discounts, the California Teleconnect fund, and other available discount programs and funding sources to reduce costs for various technology expenditures.

### Findings

1. The executive director of IT is the primary position responsible for the E-Rate process and works closely with the CBO and the district's E-Rate consultant to ensure timeliness and compliance with the application process.
2. Although the district had developed a technology plan, which has now expired, the lack of a clearly approved strategic plan to address future and ongoing infrastructure needs in the budget has not allowed the district to adequately develop and fund a scheduled replacement of aging network infrastructure. In 2015, a thorough review of the district's wide area network (WAN) and wireless infrastructure by a contracted vendor resulted in a list of onetime network infrastructure to be replaced or added. This equipment was part of the district's E-Rate application and was approved for funding at a 90% discount. The executive director of IT, who was not employed by the district at the time of the contracted vendor's review, requested a second review by a different consultant in October 2016. This secondary review resulted in changes in the types of equipment to be ordered. At the time of FCMAT's fieldwork during the prior review period, the equipment had not yet been ordered. To retain the approval for funding, the district had submitted a Form 500 requesting an extension of discount funding, acquisition, and installation of equipment through September 2017. This extension was approved. The equipment was ordered and received during summer 2017 and installed prior to the September 2017 deadline.
3. Beginning in the 2009-10 fiscal year, the district has used an independent consultant to provide E-Rate consulting services and prepare district claims. This practice has continued in this reporting period.
4. The district still does not have a committee to hold annual E-Rate planning meetings with representatives from key departments including Business, IT, Facilities, Food Services and Curriculum. The purpose of these meetings should be to assess the district's needs and budget for equipment and services that may be partially funded through the E-Rate process.
5. The district applied for California Teleconnect Fund (CTF) discounts on March 10, 1998 and was approved on July 21, 1999. Based on FCMAT's examination of vendor invoices, the district continues to receive CTF discounts for some or all of the eligible telecommunication services. Based on the sample invoices provided by the district, FCMAT could not confirm that it receives discounts for all eligible services. Some

invoices show a minimal CTF credit while other invoices do not show any credits. It is unclear to what extent, if any, the E-Rate consultant's role is in reviewing these invoices to ensure the proper credits are being applied.

6. The district's 2017 E-Rate Form 470, states that the percentage of students in the district eligible for the National School Lunch Program (NSLP) is 84%, which qualifies the district for an 85% discount on eligible hardware and a 90% discount on eligible internet and data communication services. The district's eligibility percentage for free and reduced-price meals is near threshold levels of E-Rate funding.
7. Because E-Rate discounts are often awarded well into a fiscal year, vendor invoices from telecommunication companies in the first part of the year do not necessarily reflect the E-Rate discounts that will be applied subsequent to application approval. When the discounts are approved, a credit is placed on the invoice. From that credit amount, the district pays invoices, slowly reducing the remaining credit balance. This credit balance can easily be in excess of \$100,000. FCMAT examined one invoice from AT&T dated March 13, 2018, which showed a credit balance of \$10,001.05. The district continues to pursue credit balances and now receives payments from a number of the vendors where credit balances are significant.
8. For the 2017 funding year, which runs from July 1, 2017 to June 30, 2018, the district did not file a Form 470 requesting new bids on voice and data. This is because no equipment was requested in this funding year, and all voice and data circuits were multiyear contracts with an expiration date of June 30, 2018. The contracts for these circuits were part of the 2015 E-Rate funding year, which included specifications for the multiyear agreement.

## **Recommendations for Recovery**

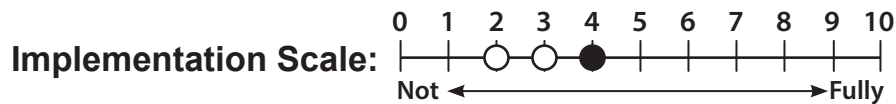
1. The district should formalize its strategic vision and planning for the use of the networking infrastructure to adequately prepare for ongoing expenses needed to keep the system functioning properly. Although the district has begun to address its most important infrastructure needs, a formalized and approved plan that is represented in its multiyear budget will help ensure funding for future upgrades
2. The district should continue to utilize an outside consultant to provide E-Rate consulting services and prepare district claims.
3. The district should form an E-Rate committee, which should meet each year in the late summer/early fall to discuss the upcoming E-Rate timeline and potential funding opportunities, and to review existing E-Rate discounts to determine if they will be reapplied for in the following year.
4. During the year, key individuals such as those from the Business, IT, Facilities, Food Services and Curriculum departments should meet regularly to better understand the availability of E-Rate discounts and possible funding levels. The district should continue to verify its E-Rate funding levels and have contingency plans for both the amount funded and those deferred on E-Rate applications.



5. District staff should monitor the vendor invoices for the expected E-Rate and California Teleconnect Fund discounts for eligible services. If expected discounts or credits are not appearing on eligible invoices, the district should immediately contact its E-Rate consulting company to address this issue.
6. The district should continue to review direct certifications and the other methods used to count eligible students in detail to ensure that all eligible free and reduced-price meal counts are accurate to maximize eligibility for programs funded based on these statistics.
7. The district should consistently request a check from the vendor in cases where E-Rate discounts generate significant credits that cannot be used within the fiscal year.

### Standard Partially Implemented

July 2013 Rating: 2  
 July 2014 Rating: 3  
 July 2015 Rating: 4  
 July 2016 Rating: 3  
 July 2017 Rating: 3  
 July 2018 Rating: 4



## 16.1 Maintenance and Operations Fiscal Controls

---

### Legal Standard

Capital equipment and furniture is tagged as LEA-owned property and inventoried at least annually.

### Findings

1. Governmental Accounting Standards Board (GASB) 34, issued in June 1999, requires fixed asset records to be maintained in a complete, accurate and detailed manner. Public entities must report all capital assets owned in the government-wide statement of net assets, including a report of depreciation in the statement of activities at year end. This allows public entities to report the change in net assets that occurred during the fiscal year.

The reporting requirement for GASB 34 attempts to appropriately value district assets and specifies that fixed asset records include acquisition date, historical cost, depreciation and useful life of the asset in accordance with generally accepted useful lives for the type and class of asset. Districts must also comply with Education Code Section 35168 for items that meet the definition of a capital asset when the current market value exceeds \$500 per item, and the inventory must include the date of acquisition, the location of use, and the time and mode of disposal. A physical inventory is required every two years.

2. The sale of surplus property is governed by Board Policy 3270 as well as Education Code Sections 35168, 17540-17542, and 17545-17555, which establish safeguards to account for and protect district owned property. The Education Code requires a specific detailed process for disposing of surplus assets and using those sale proceeds. The district salvage procedures in its Purchasing Department manual do not support the reporting requirements under Education Code 35168, requiring inventory to be tracked as to the time and mode of disposal. They also do not provide proper internal control, possibly allowing valuable items to be disposed of without proper review.
3. On April 15, 2015, the board/state trustee approved the services of a vendor to perform a fixed asset inventory and asset management services, which included barcode tagging, asset exception reporting and providing certified appraisal reports. A physical inventory and tagging generated a fixed asset report published June 30, 2015. During the current review period, district staff could not provide an additions/deletions list for assets that were obtained or disposed of since the completion of the June 30, 2015 report. Staff indicated this was due to employee turnover.

On June 22, 2017 the board/state administrator approved an agreement for School Dude to provide a cloud-based application for asset management services. At the time of FCMAT's fieldwork, staff could not provide an inventory list generated by this system.

4. The warehouse clerk was responsible for asset tagging; however, that position was eliminated by the board/state administrator at the April 11, 2018 board meeting. At the time of FCMAT's fieldwork, interviews indicated that the warehouse senior storekeeper

had just taken on asset tagging duties but had no access to the warehouse clerk's 2015-16, 2016-17 or 2017-18 inventory lists. The district, as a whole, continues to not tag donated or nontechnology items. The Food Services and Information Technology departments receive tags from the warehouse and tag their own assets. Interviews indicated that many food service assets are missing from the initial June 2015 inventory. Additionally, only 13 assets in the Police Department were tagged in the June 2015 inventory. During the prior review period, recent electric standup and motor vehicle purchases were not listed on the 2016-17 inventory list. There is no evidence that additions and deletions have been made to the initial 2015 fixed asset report. In addition, assets may have been missed or mislabeled as to location (also discussed in Standard 17.1).

The district's 2015-16 independent audit report was presented to the board/state administrator on April 11, 2018. The findings continue to include concerns about the lack of accuracy related to assets and reporting deficiencies. The findings indicate that the inventory is incomplete, and that items which have been sold are still listed as district assets.

5. Although School Dude is an online interactive system, employees interviewed indicated that it is not functioning as a districtwide inventory system. No person or department has been responsible for maintaining all the records since the 2015 physical inventory was completed. Interviews indicated that updates for disposals, which are required to maintain the database, are not made to the system. New technology purchases had been accounted for in an Excel spreadsheet outside of the system, and no disposals had been recorded despite frequent surplus sales during this review period.
6. The documented tagging procedures are not the same as those identified by site staff. It is unclear if the district has established sufficient receiving procedures and protocols when physical inventory items and/or textbooks are shipped directly to school sites. Interviews with staff indicated that one employee tags some of the technology equipment, and the vendor tags some. Interviews with staff also indicated that assets delivered directly to the sites have not been regularly tagged. Districtwide warehouse salvage and tagging procedures have not been updated as a result of audit findings; however, the IT and Food Services departments have developed some basic departmental tagging procedures.
7. Employees in some departments tag their own assets, these employees responsible for tagging inventory are not cross-trained, and no one is assigned to tag furniture or donated items. The Food Services Department tags department items, but their items, along with the district vehicle purchases, were historically not listed on the fixed asset addition log. Findings included in the last several annual audit reports include material weaknesses specifically related to inventory and fixed assets. The recommendations were not implemented, and these findings contributed to the qualified opinion given by the State Controller's Office on the 2015-16 audit report.
8. During the prior review period, interviews indicated that the district's Police Department was given the original pink slips to the department's vehicles, eight of which were declared surplus on November 9, 2016. All other pink slips are in the possession of the director of maintenance, operations and transportation. Interviews during this review

period indicated that the Police Department continues to keep original pink slips. At the November 9, 2016 board meeting, 13 vehicles and a forklift were declared surplus. Eleven vehicles and the forklift were consigned to an auction firm, and a \$4,105.75 check for these items was received by the district on June 5, 2017. The district did not provide disposal information for the other two vehicles, and they were not listed on the 2017-18 surplus inventory.

9. The 2017-18 surplus inventory list provided to FCMAT has not been maintained. This is evidenced by the list's inclusion of the 11 vehicles sold on June 5, 2017 and four large pieces of equipment declared surplus on April 5, 2017 and sold August 29, 2017. Missing from this inventory list are 84 pieces of exercise equipment declared surplus by the board/state administrator on February 7, 2018, and six vehicles and two food service trucks declared surplus on March 7, 2018.
10. The warehouse has forms for salvage of equipment items and for the collection of discarded books and materials that school sites may use to document obsolete inventory. Forms supporting board action show that school sites and departments periodically use the salvage form, but it is frequently not fully completed. Additionally, the information is not used as documentation to support the items sold to salvage or to update the fixed asset list. Of the forms reviewed, several were missing serial numbers and/or fixed asset tag numbers.
11. The state administrator approved service agreements with Recycle International and TLC Auctions at the September 13 and December 6, 2017 board meetings, respectively. These are the only surplus property disposal vendors approved for the 2017-18 fiscal year. At the time of FCMAT's fieldwork, the district had deposited 26 checks totaling \$10,189.83 as a result of the disposal of obsolete and surplus items over the last 12-month period. Eighteen of the checks were received from SA Recycling, a vendor with no 2014-15, 2015-16, 2016-17 or 2017-18 board/state administrator approval to transact recycling services on behalf of the district. Two checks were from Atlas Iron and A&T Pallets, who were also not board/state administrator approved. One of the checks was stamped void but was still on the deposit log, and one check was listed twice. The TLC Auctions contract for the 2017-18 fiscal year was approved after the disposal date of equipment.
12. FCMAT's inquiries of district staff regarding the disposition of district surplus items confirmed that the employees responsible for this function do not follow all of the district salvage policy and procedures, have limited knowledge of board-adopted policies or the Education Code, and did not use best practices related to chain of custody regarding salvage policies and procedures. This could make implementation of AR 3270 problematic, particularly the portion related to the salvaging of property valued at less than \$2,500, because internal controls to determine market value have not been implemented, and the property may be disposed of by dumping if someone errantly determines it is of limited value. Personnel may not be aware of the regulations regarding disposal of assets, and may try to trade in or sell items to a private party. In addition, some of the board meeting backup documents state that the funds will be deposited in the general fund. A review of the Salvage Inventory Log, used for board backup, shows that although assets procured with federal funds are identified when they are taken from

sites and declared surplus, they are not tracked in the surplus inventory or at disposal. For example, a Xerox machine procured with Title I funds is on the surplus inventory list with no notes as to its origination. Food service funds were used to purchase two vehicles and a refrigeration unit that were declared surplus; however, the originating funding source was not recorded on the surplus inventory list.

13. District administrators reported that all campuses have an inventory system for textbooks, but textbooks stored in a shipping container previously located at the Old City Honors area were not tagged, and the location of the container is unknown to the senior warehouse storekeeper. The textbook clerk was on leave for the beginning of the 2014-15, 2015-16, and 2016-17 school years and also during FCMAT's fieldwork for this review period. There was no evidence that instructional materials were tagged or shipped to other campuses before the purchase of new materials in 2017-18. The individual who assumed the duties of the director of research, assessment and evaluation had not yet reassigned the clerk's duties to work with campuses to meet instructional demand with existing inventory in 2017-18 at the time of FCMAT's fieldwork.

School sites reported that they emailed each other to try and obtain textbooks needed in the second half of the 2017-18 school year. One site reported that they did not have access to the log-in information for the textbook scanning system at the start of the 2017-18 school year; therefore, they had to manually enter all of the tag numbers on a log sheet when the books were distributed to students.

14. Education Code Sections 60510-60530 and 17547 establish safeguards to account for and protect district instructional materials and their funding, which require a specific detailed process for the disposal and the use of the proceeds. The federal Office of Management and Budget (OMB) Circular A-110 states that any funds received for disposal of equipment that was purchased with federal funds must be returned to the original funding source. Documents provided indicated that Title I funds were used to purchase computer equipment, which was taken from the campus on October 6, 2017 and later declared surplus. However, all of the funds generated as a result of disposal of computer assets in the last 12-month period were deposited as "recycling maintenance" to the unrestricted general fund. As a result, no funds were used to replenish the Title I accounts that procured the assets.

## **Recommendations for Recovery**

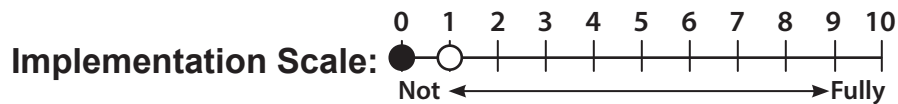
1. The district should conduct a physical inventory at least every two years and ensure that all capital assets valued at more than \$5,000 and other assets valued \$500 to \$4,999 are fully accounted for in the inventory ledger. If the perpetual inventory has not been maintained since the 2015 physical inventory was conducted, the district should consider an annual inventory until roles and responsibilities are assigned. An exception list should be generated to support internal controls.
2. The independent appraisal company should be provided with a complete list of disposed assets and lost/stolen items for independent verification.

3. All capital assets, including those donated, should be tagged. This should not be limited to purchased technology equipment. Individuals responsible for tagging should be clearly identified and informed of these job duties, or the individual who tags some of the items should be assigned to tag all of them. Tagging should be done in a timely manner to discourage theft.
4. All furniture, equipment and vehicle purchases should be added to the fixed asset inventory. All items declared surplus and disposed should be deducted from the fixed asset inventory. All inventory lists, including the surplus inventory list, should be maintained and periodically reviewed for accuracy and completeness.
5. Receiving procedures for textbooks and physical inventory items that are shipped directly to school sites should be developed and distributed.
6. An employee should be assigned to maintain the fixed asset inventory management system. All individuals involved in the asset identification, reporting and tagging process should be properly trained. Staff should be cross-trained in tagging procedures and database management.
7. The auditor recommendations for compliance with internal controls for inventory, fixed assets and disposal of assets should be implemented.
8. School sites and departments should utilize and properly complete the salvage/equipment items form to document obsolete inventory as well as lost or stolen items; the completed form should be sent to the district office.
9. Board Policy/Administrative Regulation 3270 and district salvage procedures should be updated to provide staff with comprehensive guidance regarding surplus assets and instructional materials. Focus should be placed on returning funds to any categorical sources that procured the asset.
10. District management, sites and staff involved with the disposition of district surplus items should be trained in the execution of Administrative Regulation 3270, the Education Code and best practices as it relates to chain of custody regarding salvage policies and procedures.
11. The processing and disposal of surplus assets and instructional materials should be centralized. District-approved disposal firms should have their agreement and terms approved by the board/state administrator prior to disposal of district assets. Only board/state administrator approved firms should be used, since it was reported that in the past some firms have paid cash for surplus items
12. The final disposal of all assets, including vehicles, should be documented. All surplus vehicles should be disposed of by a district office staff member who is knowledgeable of administrative regulations regarding the disposal of fixed assets. Money received from the sale of surplus items should be credited to the fund from which the original expenditure was made in accordance with Education Code requirements.

13. All vehicle pink slips should be secured at the district office.
14. Individuals performing textbook inventory control and asset tagging should be cross-trained so that the functions can be performed in their absence. More than one administrator should be approved for the online textbook inventory system.
15. Textbooks from the district's centralized inventory should be offered to sites prior to purchasing new items. Sites should have access to the online textbook inventory system.
16. Board/state administrator action declaring instructional materials obsolete should preclude any disposal. Safeguards related to the disposal of surplus or undistributed obsolete instructional materials should be implemented.

### Standard Not Implemented

July 2013 Rating: 1  
 July 2014 Rating: 0  
 July 2015 Rating: 0  
 July 2016 Rating: 1  
 July 2017 Rating: 0  
 July 2018 Rating: 0



## 17.1 Food Service Fiscal Controls

### Professional Standard

To accurately record transactions and ensure the accuracy of financial statements for the cafeteria fund in accordance with GAAP, the LEA has purchasing and warehousing procedures to ensure that these requirements are met.

### Findings

1. Unaudited actuals for the 2016-17 fiscal year show that the ending balance in the cafeteria fund has increased to \$2.3 million, and the fund did not require a general fund contribution.
2. The unaudited actuals indicate that the income for 2016-17 outpaced spending by approximately \$0.5 million. The cafeteria fund balance has greatly increased in the last three fiscal years, as shown in the chart below, primarily because of the decrease in expenditures for supplies.

Unaudited Actuals	2014-15	2015-16	2016-17
Beginning Balance	\$(80,639)	\$920,296	\$1,505,126
Adjustments/Restatements	\$0	\$0	\$363,321
Adjusted Beginning Balance	\$(80,639)	\$920,296	\$1,868,447
Revenues	\$5,756,474	\$5,249,767	\$4,877,680
Expenditures	\$(4,755,539)	\$(4,664,937)	\$(4,403,348)
Ending Balance	\$920,296	\$1,505,126	\$2,342,779

3. There is no evidence that 2014-15 and 2015-16 audit adjustments/restatements were booked. If accounts receivable, accounts payable and/or inventory have not been adjusted in subsequent years, the audit adjustments need to be posted and reflected in the fund balance.
4. The cafeteria fund's accounts payable balances have continued to decrease significantly. Accrued liabilities were \$2,069,392, \$924,520, \$639,772 and \$166,926 in June 2014, June 2015, June 2016 and June 2017, respectively. Interviews indicated that cash flow is sufficient to meet current obligations.

The cafeteria fund's accounts receivable balances remain high. Records indicate that funds due from government agencies were \$1,634,753, \$1,654,061, \$1,519,362 and \$1,149,675 in June 2014, June 2015, June 2016 and June 2017, respectively. At the time of FCMAT's fieldwork, interviews with food services staff indicated that the 2016-17 accounts payable and accounts receivable balances had not been cleared. A transaction list of 2016-17 accounts receivable and accounts payable activity was provided, in lieu of reconciliations, and both had unidentified beginning balances.



5. If the net cash resources in the cafeteria fund becomes greater than three months' average expenses, corrective action must take place per Title 7, Code of Federal Regulations Sections 210.19 and 226.7. The district needs to develop a corrective action plan for proper use of excess funds if it exceeds this limit; based on the information provided, it appears that the district has exceeded the net cash resources limit.
6. The district continues to store canned goods and paper goods in an off-site warehouse storage facility in Pomona; interviews indicated that this cooperative is closing. FCMAT previously recommended that the district investigate the possibility of local storage space to reduce food storage costs. The district partially implemented this recommendation and entered into the Cooperative Purchasing Connection (CPC) for frozen commercial and USDA products in conjunction with local school districts on October 12, 2016. It is anticipated that with the closing of the facility in Pomona, other cooperatives will store the canned goods and paper goods.
7. The district was unable to provide FCMAT with any documentation that it issued requests for proposals (RFPs), or issued documents to competitively bid food service items. However, the board agendas for June 29, August 16, and September 13, 2017 showed that the district continued to utilize piggyback bids from other school districts for bread, produce, dairy and paper products.
8. For the third year in a row, the district's audit report for 2014-15 prepared by the State Controller's Office issued a qualified opinion related to noncompliance with the requirements of the National School Lunch Program (NSLP). Audit findings included material weaknesses related to the food service fiscal controls, similar to prior year findings. The 2015-16 report indicated that the district "complied, in all material respects" and the National School Lunch Program had an unmodified opinion as of June 30, 2016. The 2016-17 audit was not completed at the time of FCMAT's fieldwork.
9. Interviews indicated time certifications for employees who were paid with federal food service funds were maintained, and the director of food services has kept logs of missing documents. Interviews further indicated that food sale cash collections at the school sites are deposited in a timely manner. Interviews with staff and documentation provided to FCMAT indicated that daily food sales from the school sites are reconciled to the summary totals shown on the deposit slips. Interviews with staff indicated that they monitor and forecast monthly revenue and expenditure transaction summaries and budget to actual expenditure reports; however, current performance reports are not maintained. Maintaining monthly financial reports provides management with a way to more quickly identify variances in income and expenses, ascertain the ongoing impacts, and implement any necessary remedies. For example, a review of the 2017-18 cash receipts journal provided by the district shows a duplicate deposit entry. This indicates that reconciliation does not occur timely, which has resulted in audit adjustments and fund balance restatements.
10. Documentation provided shows extensive ongoing training of food services personnel on items such as: competitive food sales, Wellness Policy, attendance, food inventory, and debarred vendors. Training was also conducted with office managers and site principals regarding competitive food sales and the district's Wellness Policy.

11. The PeopleSoft accounts payable system uses individual invoice numbers to check for duplicate payments. Interviews indicated that individual vendor invoices are not entered in the accounting system for all vendors. Some vendor invoices are batch processed, and payments are made based on summary statements. This does not allow the computer system to monitor for duplicate invoices. If using a batch system, manual internal controls must be added to reduce opportunities for duplicate payments.
12. During the prior period review, the district reinstated the assistant director of food services position and restructured the department. It should continue efforts to ensure adequate training for the collection of direct certification and accurate free and reduced-price meal counts.
13. Interviews with multiple staff indicated that Food Services Department staff perform a monthly reconciliation of the food services clearing account in a timely manner, and there are segregation of duties and controls over the deposits. The director of food services reviews and approves the reconciliations. However, FCMAT's review of the documentation provided found reconciling items include deposits in transit for several years including one from December 2012. Protocol should be developed to investigate missing deposits in a timely manner and determine if they should be written off.
14. A review of the Petty Cash Reimbursement dated February 27, 2018 shows that it has an entry labeled "\$56.00 Stolen MHS Money FY 13-14 or 12-13." The January 2018 bank reconciliation for the food service account has outstanding items that indicate "March 2014 Pending Deposits 44.85" and "5/8/2015 \$40.00."
15. Interviews indicated that the Food Services Department is responsible for tagging its own fixed assets. The tags are received from the Maintenance Department, but staff do not know how new purchases, moved items or relieved food service assets are updated on the main district asset list. Several trucks and a refrigeration unit were declared surplus during this review period.

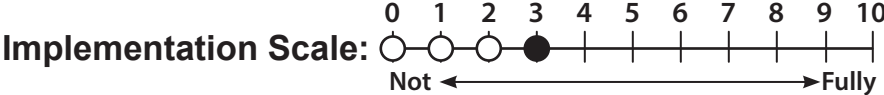
## **Recommendations for Recovery**

1. The director of food services should be provided with adequate, timely reports to properly analyze the financial aspects of the food service program monthly and perform the basic calculations necessary to analyze profitability and identify areas of concern.
2. The district should ensure that year-end accounts receivable and accounts payable balances are supported with detailed transaction documentation that includes vendor/payee and amount. All items should be reviewed and cleared by the first interim reporting period.
3. The district office should review the balance sheet items of the Cafeteria fund as part of financial closing. Any unusual balances should be investigated. Any stale-dated items in the reconciliation should be cleared.

4. Adjusting journal entries that modify the ending fund balance and are not done at the direction of the district's auditors should be supported with documentation. Audit adjustments recommended by the independent auditor should be posted.
5. After the reconciliation of balance sheet items and the posting of audit adjustments, if there is still a need for a corrective action plan for proper use of excess cafeteria funds, several equipment purchases should be considered that would reduce maintenance and storage costs. Based on leased services and repairs this may include freezers, refrigerators and a food-packing machine.
6. The district should annually request quotes for food items to ensure that it receives the best pricing possible even though these items are not required to be competitively bid. If the vehicles that were declared surplus are replaced, three quotes should be obtained to ensure that the district is getting a fair market price.
7. Protocol should be developed to investigate missing deposits and other outstanding bank transactions in a timely manner and to resolve discrepancies quickly.
8. If a batch system is used to enter vendor invoices in the accounting system, manual internal controls need to be added to replace the PeopleSoft controls in order to reduce opportunities for duplicate payments.
9. The district should continue to be vigilant and support efforts to ensure adequate training for the collection of direct certification and accurate free and reduced-price meal counts.
10. Bank accounts should be reconciled and the work dated, reviewed, and signed by a supervisor monthly. Variances, stale-dated checks and lingering deposits in transit should be investigated in a timely manner.
11. The district should centralize all purchasing, bidding, tagging and salvage procedures. This would ensure that one individual or department was responsible for all items districtwide. This would centralize knowledge, standardize procedures and increase accountability.
12. Checks for the disposal of surplus items that were purchased with food service funds should be deposited in the cafeteria fund.

# Standard Partially Implemented

July 2013 Rating: 1  
July 2014 Rating: 0  
July 2015 Rating: 0  
July 2016 Rating: 0  
July 2017 Rating: 2  
July 2018 Rating: 3



## 20.1 Special Education

---

### Professional Standard

The LEA actively takes measures to contain the cost of special education services while providing an appropriate level of quality instructional and pupil services to special education students. The LEA meets the criteria for the maintenance of effort requirement.

### Findings

1. Interviews with staff and review of actual expenditures found an unpredictable pattern of LACOE billings and excess costs, which was exacerbated by the reduction in services from LACOE because it is no longer the SELPA administrative unit. In 2013-14, the district's comparative budget and actuals report shows expenditures of \$4,803,791 for excess costs compared to 2014-15 billed at \$4,653,396, a decrease of 3% over the adjusted 2013-14 rate. The 2015-16 LACOE excess cost was \$5,226,741, an increase of 12% over prior year. In 2016-17, when the administrative unit change occurred, LACOE employees continued to provide speech and language services to district students, but these expenses were billed separately rather than through the excess cost process; expenses were \$3,960,665 for excess costs plus \$2,995,955 for speech and language services. The 2016-17 combined cost from LACOE was \$6,956,620, an increase of 33%. At the time of FCMAT's review, 2017-18 excess costs were estimated to be \$3,901,901 per the amended January 3, 2018 invoice, plus \$2,262,649 for speech and language services, a total of \$6,164,550. District administration indicated that this 11% decrease is due to fewer students being served by LACOE. No estimate was provided for 2018-19 budgeting at the time of the FCMAT review. However, the SELPA indicated that the excess cost offset funding provided to LACOE by the SELPA may be reduced by 25%, which would cause next year's excess costs to increase significantly for LACOE services.
2. A portion of the expenditure fluctuation noted above is related to credits for the use of district facilities beginning in 2013-14. In 2013-14, the district was offered an opportunity to reduce excess costs charged by LACOE by making excess facilities available to house students receiving services from the county office. Based on the documents provided, the 2017-18 credit for facilities is expected to be reduced, and the SELPA indicated that the credit will continue to decline because fewer district facilities are planned for use by LACOE in 2018-19. A district employee should routinely review the facilities credits to identify reasons for the fluctuations and to maximize offsets to expenses.
3. Interviews and documentation indicated that the Southwest SELPA took action to remove LACOE as the administrative unit (AU) of the SELPA and the administrative and program responsibilities were transferred to Lawndale Elementary School District effective with the 2017-18 school year.

SELPA meeting minutes indicate that the cost of the district providing programs previously provided by LACOE (e.g., deaf and hard of hearing, occupational therapy, emotionally disturbed, adaptive physical education, and speech and language), should generally be approximately the same as those previously paid to LACOE. But

interviews indicated that the transfer of the speech and language program continues to be problematic, specifically for Inglewood Unified, because of competitive recruiting for staff that provide these services. For 2017-18 the district continued to rely heavily on LACOE to provide employees to support the district program, at a cost of actual salaries and benefits plus 11%. Interviews indicated that the district is trying to negotiate a lower cost with LACOE and/or contract with another agency for these services. Interviews with LACOE indicated it was noncommittal regarding how long it could provide this service, noting the arrangement should be beneficial to both parties. This program transfer with the lack of trained staff and uncertainty as to staffing options continues to be a fiscal risk to the district.

4. Discussions with district staff indicated that the district has implemented a program for emotionally disturbed students and contracted with the NPS who previously provided these services to provide a similar comprehensive service model to support students on district campuses.

At the August 16, 2017 board meeting, the state administrator approved an agreement for the NPS to provide services at a district school site in exchange for a facilities rental rate of \$1 per year. None of the administrators interviewed provided a cost benefit analysis for this program change.

Discussions with the SELPA indicated that the other SELPA districts have opened program services SELPA-wide, and that the new funding model under discussion heavily favors provider districts. However, the district has not offered to provide services to other SELPA districts. The district should compile and analyze the necessary data and identify the costs and benefits of expanding its programs prior to program modifications, ensuring that it will reduce costs and/or generate income.

5. In fall 2012 and 2013, district staff filed for reimbursement related to extraordinary cost pool students. The district did not review 2014-15 expenses required to support this reporting, so the 2015 reimbursement was not filed. Documents provided by the district indicate that only one student in 2015-16 was identified as exceeding the \$75,782.72 per year minimum criteria, and in November 2016 the district only filed for reimbursement of this one student.

Evidence provided indicated that in 2016-17 as many as 12 students should have been evaluated to determine if their expenses qualified. Although documentation regarding the total expense per student was not provided to FCMAT, the information that was provided shows that the costs for students attending Casa Pacifica, Junior Blind of America, Oak Grove Center, Tobinworld, Young Learners Academy, and seven students at Spectrum Center (monthly tuition approximately \$5,400) all should have been reviewed to determine if they qualified for extraordinary cost pool reimbursement. Total expenses in the reimbursement calculation should include tuition and all other costs for services not excluded in Education Code Section 56836.20. If total annual expenses per student exceeded \$75,782.72, they could have been submitted for potential reimbursement. However, interviews indicated that a claim for reimbursement was not submitted by the November 2017 deadline.

The 2017-18 records provided to FCMAT for review are limited, and not organized by student or type of service. However, FCMAT identified five students who may qualify for reimbursement. The students attend Tobinworld (historically high transportation costs), Center for Learning Unlimited, Junior Blind of America, and Monarch Center Oak Grove. Prior to the November 30, 2018 deadline, all allowable expenses should be calculated for each student to determine if the total exceeds the threshold of \$76,964.93 for extraordinary cost pool funding. Clear communication between the Special Education and Business Services departments regarding the criteria for qualifying students, roles, relationships and responsibilities should be established so that the district uses all opportunities to generate extraordinary cost income. If clarifications are required, the SELPA should be contacted for advice.

6. FCMAT requested but was not provided a list of residentially placed students for the 2017-18 school year; however, based on the information that was provided, it appears the number of residentially placed students may have decreased to one. This is consistent with the Special Education Department plan to reduce expenses. The SELPA estimated funding from the mental health allocation has decreased from \$809,265 in 2016-17 to \$561,566 for 2017-18, primarily due to reimbursements related to 2017-18 residentially placed students. The SELPA reimburses LEAs based on the number of emotionally disturbed students, autistic students, and total students enrolled in special education. The SELPA also reimburses a portion of the costs of students in residential treatment centers. Interviews with district administration indicated that a reconciliation of students served in these categories compared to the number of students reimbursed from the SELPA and a year-to-year reasonableness review have not been performed. At the time of FCMAT's fieldwork, the district could not provide SELPA documents for estimates of 2017-18 mental health funding; however, FCMAT was able to obtain documentation from the SELPA. The business office should be aware of how SELPA funding is generated, including what portion is guaranteed by SELPA and what portion is one-time money. This affects the ability to project and budget appropriately.
7. To maximize mental health funding received from the SELPA, it is imperative that all mental health expenditures be identified, documented and reported to the SELPA. It is also important that billings from the NPS show mental health charges separately, and that payments be split funded with mental health and counseling expenses coded separately so the district can properly document expenditures and receive reimbursement. Interviews with district staff indicated that NPS bills do not segregate mental health expenses; consequently, they are not charged to mental health funds. General ledger documentation supporting the 2016-17 unaudited actuals and 2017-18 year-to-date expenses showed no mental health expenses charged to mental health funds as a result of NPS billings. However, a sample of three NPS/NPA billings reviewed by FCMAT identified mental health expenditures segregated from other expenses. These mental health expenses should have been charged to 2017-18 mental health funding.
8. NPS students are not tracked or recorded in the district's daily attendance software, and their transportation expenditures are not reviewed. Ledgers of 2017-18 residential placement logs indicate that students who would qualify as unduplicated pupils, under foster youth criteria, are not generating supplemental and concentration funding due to

the lump sum method that the district uses to report NPS attendance. NPS and county office placements should be reviewed routinely throughout the fiscal year for proper maximization of revenue, cost estimation and cost containment.

9. The SELPA provided FCMAT with the final 2016-17 SELPA AB 602 funding documents dated June 30, 2017. The final funding document is a critical source that should be used to close the books; however, it is unknown if the district used it to close the 2016-17 books. The district was able to provide the 2017-18 first apportionment documents. FCMAT's interviews with district special education and business office staff indicated that neither department has taken responsibility for reviewing the AB 602 SELPA funding documents, and the district could not provide all of them to FCMAT. The student services calculations, which generate SELPA income, including residential treatment center placements, foster families, and licensed care institutions expenditures, must be fully reported and initialed as accurate by district staff. By reviewing the SELPA funding documents, the district can ensure that full funding is generated. Unusual costs or reductions in funding should be investigated and resolved and budgets adjusted accordingly. The business office should work with the Special Education Department to review the SELPA funding projections to ensure the accuracy of all funding calculations and the physical receipt of funding. The business office should then follow up on any discrepancies between budgeted income and actual income received.
10. Communication between the county office, SELPA and the district is critical to proper receipt, budgeting and monitoring of special education income and expenses. SELPA meeting minutes provided by the district show that only the executive director of special education attends SELPA meetings. The business office staff who are also responsible for oversight of the special education budget do not attend the SELPA fiscal directors meetings despite the fiscal ramifications of the AU and program transfer. As shown in the meeting minutes, there are pending modifications to the AB 602 allocation model. FCMAT's discussions with the SELPA indicated that \$8 million will be allocated to LACOE in 2018-19 to offset the costs of county programs provided to the SELPA. This is a reduction of 25%, and beginning in 2018-19, this will increase excess costs for LACOE-provided programs. If the business office does not have this information, this ongoing increase in expenses could easily be underbudgeted in error. District representation in these discussions is of critical importance.
11. In 2017-18, the district is expected to expend an average of approximately \$19,170 per pupil for county office special education transportation. The district should support the SELPA's efforts to explore alternative transportation and educational options for these students. (This is discussed further in Standard 21.1.)
12. Interviews with FCMAT and the May 10, 2017 board presentation indicated concerns regarding the increasing cost of the special education program. The board presentation focused on: the potential overidentification of students, number of students not properly tracked in Aeries, cost effectiveness of programs, NPS placements, number of 1:1 aides, cost of LACOE transportation, and the use of NPS providers due to unfilled positions. FCMAT's review of the detailed 2017-18 special education budget found that the expenditure budget appears sufficient to support the program for the entire year based on the documentation provided. However, the review also indicates that the Plan to Reduce Expenses, as presented in May 2017, has not been fully implemented. For



example, the district Transportation Department continues to decrease employees and increase contracted services (see Standard 21.1), but the plan calls for expanding district transportation services and eliminating services provided by outside agencies.

13. FCMAT did not review the special education maintenance-of-effort report for the 2016-17 unaudited actuals or the 2017-18 budget because they were not included in the board presentations or documents provided.
14. Special education administration indicated that they have no input in budget development, and the business office also could not answer FCMAT's questions about the cost of program transfers or who provides some special education services.
15. The district's 2015-16 audit report, prepared by the State Controller's Office, issued a qualified opinion related to noncompliance with the requirements of the special education program. The audit findings included material weaknesses related to some special education fiscal controls and found that the district did not maintain time certification forms for employees who were paid with federal funds. As a result, the total amount of special education funds paid for salaries and benefits is in question. This audit finding will be mitigated if staff are no longer paid from federal funds. The 2016-17 audit was not completed at the time of FCMAT's fieldwork.
16. Interviews indicated that due process complaints have risen from 2016-17 to 2017-18. The data provided shows that 23 cases have settled and ten more have been added during this review period; however, cases are not reported by year of origination so it is unknown if complaints have increased or decreased.

## **Recommendations for Recovery**

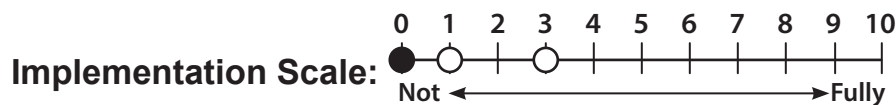
1. The district should monitor and conservatively budget for LACOE excess costs. If the SELPA reduces the excess cost offset by 25% as planned, the budget should be adjusted as needed for increased excess costs. When 2018-19 is billed, a reasonableness analysis should be performed, and major variances should be investigated.
2. The impact of LACOE's reduced use of district facilities in the 2018-19 school year should be discussed with the county office, and the credits related to facilities on the invoice for excess costs should be reviewed to ensure that the full credit for facilities is applied against the billing. Likewise, the credits for 2017-18, as documented by SELPA, should be reconciled to ensure the offsets are appropriate as applied to the LACOE excess cost billings.
3. The district should continue to investigate plans for delivery of speech and language services to reduce reliance on outside providers.
4. The costs for students who may qualify for special education extraordinary cost pool reimbursements should be monitored and tracked. Reimbursement claims should be submitted timely and should be reviewed to ensure that all qualified students are reported. The director of special education should review and approve the filing.

5. Communication between the Special Education and Business Services departments should be formalized so that appropriate amounts are budgeted each year and the correct accounts receivable and accounts payable amounts are established at year-end closing. The Business Services Department should be assigned to follow up to ensure the funds have been credited, received and/or deposited.
6. The special education budget should be reviewed and updated after the completion of the prior year unaudited actuals in September and again before completion of the first and second interim reports.
7. The fiscal impact of program transfers should be evaluated prior to implementation. The business office should communicate with the SELPA so that the full impact of decisions to become a SELPA-provider district is understood prior to implementation.
8. The district should ensure it captures and reports all reimbursable mental health expenses incurred before developing additional services that appropriately expend local mental health funds.
9. The district should regularly review county office and NPS billings to determine where expenses can be reduced and what mental health expenses should be charged against mental health funding.
10. Nonpublic school student attendance data should be maintained in the Aries student information system.
11. Student data used to support SELPA funding projections, including the student placement and expenditure data should be reviewed for accuracy. SELPA funding estimates should be reconciled to final student expenditures and final SELPA funding received.
12. The business office should work with the Special Education Department to review the SELPA funding projections to ensure the accuracy of all funding calculations, and the physical receipt of funding. The business office should then follow up on any discrepancies between budgeted income and actual income received.
13. The staff member in the business office responsible for the special education budget should regularly attend SELPA business meetings, particularly when the funding model is being discussed and/or modified.
14. The district should continue to explore opportunities to reduce costs by expanding facilities use for SELPA and county office programs.
15. The district should explore alternative transportation options for county programs and NPS students and support SELPA efforts to reduce costs.
16. The district should ensure that the cost of transportation is taken into consideration as part of the total special education program costs.

17. An individual from the Transportation Department should be consulted in each IEP and advised of all contracts to provide student transportation in order to reduce costs. All contracts for special education transportation services should be reviewed by the Transportation Department prior to board/state administrator approval.
18. The Special Education Department should be involved in budget development and receive a copy of the special education budgets and staffing lists several times a year and prior to year-end. The Special Education Department should review these documents and work with the business office to make changes as needed.
19. District staff should generate expenditure and income trend data and analyze it compared to data from comparable districts to support informed discussion and program management.
20. A reasonableness review and analysis of variances should be performed before the submission of any special education budget, interim reports, and the MOE. Variances should be investigated before finalizing the report.
21. The auditor's recommendations for compliance with allowable activities and costs should be implemented.
22. The district should compile and analyze the necessary data and identify the cost of the required infrastructure before making program delivery modifications, ensuring that it will reduce costs, improve services and/or generate income.
23. The number and costs of due process filings should be tracked and reviewed to identify areas of potential risk and in an effort to contain the cost of such filings.

### Standard Not Implemented

July 2013 Rating:	1
July 2014 Rating:	1
July 2015 Rating:	3
July 2016 Rating:	0
July 2017 Rating:	0
July 2018 Rating:	0



## 21.1 Transportation

---

### Professional Standard

The LEA actively takes measures to control the cost of transportation services and limit the contribution from the general fund while providing safe and reliable transportation to the students.

### Findings

1. Although the district provides most of its own special education student transportation, special education staff reported that due to lack of capacity, more students have been referred to independent contractors for transportation than in prior years. A review of LACOE invoices for 2017-18 special education transportation found that LACOE transports approximately 38 students, including approximately six students in licensed children's institutions (LCIs). The district ratified the agreement for transportation services for regional school transportation services (RSTS) for the LCI students at the July 19, 2017 board meeting, and estimated annual costs are \$75,000. The remaining 32 students are transported under a traditional special education transportation agreement with LACOE. FCMAT did not find a contract with LACOE for this transportation service on the board agendas for this review period; however, the monthly invoices total approximately \$653,485 per year.
2. The district entered into independent contractor agreements for transportation services for special education students. Contracts were approved/ratified at the August 16, 2017 and September 13, 2017 board meetings. One of the contracts was listed on the Education Services section of the board agenda, which indicates that the services were to be charged to the special education resource rather than the special education transportation resource. A review of the contracts shows that as of May 30, 2018 there had been three amendments to increase services since the contracts were approved. However, the transportation budget was not increased as a result of these contract amendments. All three of the contracts were significantly more than the \$10,000 bid threshold for transportation contracts per Education Code Section 39802.

One contract was not ratified until the August 16, 2017 board meeting, although students were transported starting in July 2017. One was shown as a renewal on the September 13, 2017 board agenda, but students had been transported by this contractor since August 31, 2017. The transportation of special needs students is a high risk service that should always have a contract in place prior to commencement of services.

3. The Annual Report of Pupil Transportation previously filed with the state is no longer required beginning with the 2013-14 fiscal year. This report required the Transportation and Business Services departments to review year-end data and calculate cost per mile for home-to-school, the number of students transported, cost per pupil, the number of buses and many more statistics. Without this report, these departments will need to mutually determine the management data and information necessary to properly manage the Transportation Department expenses. No management reports or statistics were available for FCMAT's review.

4. Expenses should be properly coded to the respective transportation programs using a reasonable methodology. The district only provides regular home-to-school services to one school. Seven Type I buses are used for home-to-school transportation and field trips (20% of the district's fleet) and 28 Type II buses are used for special education transportation (80% of the fleet). When the monthly SC Fuels bill is expensed to the two transportation programs, it is divided 60% to special education and 40% to home-to-school transportation. Salaries and benefits are charged 93% to special education and 7% to home-to-school transportation, as evidenced by the general ledger expense postings. This is an unlikely distribution of the actual cost to the individual programs based on any criteria. It is imperative for information to be consistent and reliable to adequately control the cost of student transportation.
5. Interviews with business office staff indicated that no programs had been charged for the cost of field trips in 2017-18 as of the time of FCMAT's fieldwork. Deposits of donated funds to offset the cost of field trips were forwarded to the business office beginning in January 2018.
6. Interviews with administration indicated that as part of the recovery plan in 2013-14, the district intended to reduce the assignment of eight-hour drivers. There are no eight-hour drivers; therefore, the implementation of this goal appears to be complete. The district employs 13 bus drivers working five to six hours per day (a decrease of five over the 2013-14 base year). However, the transportation coordinator left the district in December 2017, and interviews indicated that the position has been eliminated. The lack of a transportation coordinator may limit the department's long-term planning and the district's ability to reduce transportation expenses while meeting demand for services.
7. During the prior review period, district administration stated the intent to transport SELPA students in fall 2017-18 although the district historically has had problems recruiting bus drivers and has less drivers than in previous years. Interviews indicated that the bus fleet is aging and requires replacing. Any program transfer requires strong communication between departments as to resources, and the planning necessary to procure buses and drivers can be significant. Discussions with the SELPA indicated that the plan is for LACOE to provide transportation services for 2018-19, unless one of the member districts offers these services at the July 2018 meeting.
8. The district continues to operate special education routes using many modes of transportation service including: reimbursing parents for mileage to bring their student to school, passenger vans, taxis, independent contractors, and county office transportation services. While the district should make every attempt to transport these students utilizing the most cost-effective mode of transportation, the director of maintenance, operations and transportation should be a resource in determining the most cost-effective means of transportation. Budget accuracy could be improved if all transportation contracts were managed by the Transportation Department because they have knowledge of issues such as vehicle maintenance, insurance requirements, DMV pull notices and fingerprinting regulations, and appropriate contracts to support the safe transport of students. Interviews with special education administration indicated that they are unaware of the PCC and Education Code Section 39802 requirements for procuring bids for transportation services that exceed \$10,000 (see Standard 10.5).

9. In its prior reports, FCMAT recommended that the district ensure the student information contained on various student lists remain consistent with the actual number of severely disabled and orthopedically impaired (SD/OI) students transported, and that this information should be verified against student IEPs accordingly.

During the 2015 review period, the special education staff reported that student names were reconciled with students enrolled and transported by LACOE. However, since that review period, there is inadequate evidence that the LACOE transportation billings are reconciled to the student roster. Adjustments to only two students were noted on the 2016-17 and 2017-18 billings provided to FCMAT. Because the bills are not initialed or signed by the reviewer, it is unknown whether LACOE or the district made the adjustments. The 2017-18 invoices reviewed by FCMAT do not have an authorized signature from the Transportation or Special Education departments for payment, and there is only one correction on the monthly student rosters.

10. In 2017-18 the district budgeted \$79,214 for special education transportation and \$18,982 for home-to-school in old resource codes. LACOE charged the billings to the new resource code, but the budgeted amounts remained in the old resource codes. Expenses need to be budgeted and charged to the proper accounts throughout the year to provide for variance analysis to track and control expenditures and so that budget transfers can be made as necessary.
11. The 2017-18 special education transportation budget projects an increase of only \$39,408, or 1.6%, over the 2016-17 actual expenses, excluding the LACOE transportation billings. However, with the elimination of two positions, the total expenses through April 7, 2018 have decreased from the prior review period by \$245,813 or 21%.

The 2017-18 home-to-school transportation budget was increased 194% over 2016-17 expenditures. Based on the documentation provided at the time of FCMAT's review, this resource is estimated to be overbudgeted by approximately \$269,000.

12. A review of the 2017-18 budget indicates that all LACOE transportation expenses are now charged directly to special education in the new resource code 92400, where they have been comingled with other contracted transportation services. As of April 30, 2018 the district's budget for special education transportation contracted services is \$675,040 (object code 5811). However, FCMAT's analysis shows projected expenses of \$1,113,596, which is significantly more than the district's budget.
13. As discussed in Standard 14.3, the district and ITA signed an MOU on May 21, 2018 for a pilot program to bank hours and study the impact of modified school schedules. School bell schedules can have significant staffing and cost impacts on transportation programs. Therefore, it is critical to analyze these impacts and project the associated increases or decreases in the cost of transportation prior to modification of school schedules.
14. The district receives transportation funding as an add-on to its LCFF calculation. Districts that receive this transportation add-on have a maintenance-of-effort (MOE) requirement. This calculation is the lesser of the actual 2012-13 expenditures, or the

funding received in 2013-14. At the time of FCMAT's review, the 2017-18 expenditures for special education transportation were projected to be in excess of the amount received in 2013-14. However, the regular home-to-school expenditures were projected to be approximately \$10,000 less than the \$180,555 MOE requirement. The district should monitor and review expenses to ensure the MOE requirement is met for both transportation programs. Had this review been performed, it would have been evident that the LACOE special education transportation costs were not properly budgeted in 2017-18.

15. The district continues to use the SC Fuels Fleet Card system, allowing drivers access to unattended automated commercial fueling stations 24 hours a day through a card lock system. The system provides detailed logs that include the date and time of purchase; individual driver and bus number; as well as the type of fuel, the number of gallons pumped and the location of the station. As previously reported, the district does not reconcile detailed statement information that is provided with the SC Fuels Fleet Card system. Documents provided to FCMAT show that at least one individual gas receipt was reviewed for reasonableness. However, some internal controls available based on information contained in the monthly statement have not been implemented. For example, although cards are to be issued based on the vehicle driven, purchases were observed in which a vehicle was filled one day with diesel fuel and other days with gasoline. In addition, several individuals repeatedly entered the same odometer reading over multiple months for multiple vehicles. If there was consistency in the odometer recordings, a reasonableness check could be performed to determine if vehicle fuel usage is accurate. The lack of proper monitoring of fuel cards was an audit finding in each of the last four years' State Controller's Office reports including 2015-16.
16. A separate independent report on transportation was developed in conjunction with FCMAT during the 2013 review period. However, district management did not provide the transportation staff with the findings and recommendations. It is important to provide the results to departmental staff, develop an implementation plan, and assign responsibility for improvement areas.
17. The 2013 transportation report, which included a fiscal analysis, found that the amount charged to the transportation supplies and other contract services expenditures was excessive and abnormal. Analysis of the district's general ledger identified items that had been miscoded and an abnormal number of open purchase orders and charges to those purchase orders. The Transportation Department has continued to reduce the number of open purchase orders in an effort to decrease expenditures charged to the program. The number of open purchase orders for supplies and services has been reduced from 35 in 2016-17 to 31 in 2017-18, a decrease of 11%. It is unknown if this was an effective strategy to decrease expenditures charged to the program. The district should review supplies and services expenses and prepare a trend analysis to isolate variances.

## Recommendations for Recovery

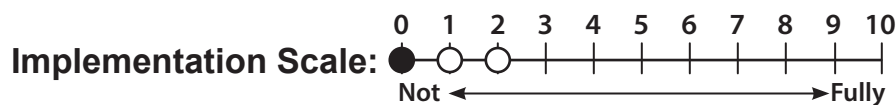
1. The district should develop processes and procedures to ensure that information on the number of students transported and the means used to transport them are consistent and reliable.
2. The district should regularly charge the cost of field trips to individual programs.
3. The district should regularly deposit funds received to defray the cost of field trips.
4. The Transportation and Special Education departments should evaluate the costs of transportation provided by the county office, NPS and transportation service companies to determine whether the district can transport these students more cost effectively.
5. The district should review, approve and reconcile the LACOE billing. The Special Education and Transportation departments should both review and approve LACOE invoices to ensure that all district data is consistent with the actual number of SD/OI and RSTS students enrolled and transported.
6. To manage transportation expenses, the Transportation Department should regularly have access to its budgets and expenses. Transportation budgets, including those for expenses related to county and independent contractor provided services, should be reviewed for reasonableness and invoices should be reviewed and approved prior to payment.
7. The district should ensure the maintenance-of-effort expenditure level is maintained based on the requirements of LCFF.
8. The district should request that detailed log information from its fuel vendors be forwarded to the business office and Transportation Department monthly. Individuals should not approve their own fuel expenditures. Employees who use fuel cards should receive training and be required to sign off on receipt of fuel card policies/procedures. Logs of employees responsible for identified cards on each day should be maintained. Information received from the third-party logs should be regularly analyzed and reviewed with anomalies investigated.
9. The district should continue purchasing fuel through the SC Fuel Fleet Card program to avoid paying excise taxes and increase accountability for managing fuel consumption and employee time through independent third-party logs.
10. The district should provide a copy of all the findings and recommendations from independent reports to the departments and employees involved so that they can develop an implementation plan and assign tasks and duties.
11. Expenses for transportation costs should be properly budgeted and expensed to the correct cost center accounts to facilitate analysis and ensure that all expenses are accounted for in the adopted budget.



12. All contracts and costs related to special education transportation should be monitored and managed by the Transportation Department.
13. The district should ensure that transportation services are procured in accordance with Public Contract Code and Education Code requirements.
14. No transportation of district students by a contractor should occur until a fully executed contract is in place.
15. Analyze the impacts and project the associated increases or decreases in the cost of transportation prior to modification of school bell schedules.
16. Open purchase orders for goods and services should continue to be minimized whenever possible.
17. The district should review transportation costs and prepare a trend analysis to isolate variances in expenditure categories.
18. The district should compile and analyze the necessary data and identify the cost of any program or delivery method modifications that may impact its transportation program, ensuring that it will reduce costs and/or generate income. Standard Not Implemented

### Standard Not Implemented

July 2013 Rating:	2
July 2014 Rating:	2
July 2015 Rating:	1
July 2016 Rating:	1
July 2017 Rating:	0
July 2018 Rating:	0



## 22.1 Risk Management – Other Post-Employment Benefits

### Legal Standard

LEAs that provide health and welfare benefits for employees upon their retirement, and those benefits will continue past the age of 65, shall provide the board an annual report of actual accrued but unfunded costs of those benefits. An actuarial report should be performed every three years. (EC 42140)

### Findings

1. GASB 74 (applicable only for prefunded plans with irrevocable trusts) and GASB 75 (employer accounting), replaced GASB 43 and 45 in June 2015. (Statement No. 74 is not applicable to Inglewood Unified School District because it does not have an irrevocable trust.) GASB 75, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions, is effective for plan years beginning after June 15, 2017 and requires employers to update other post-employment benefits (OPEB) actuarial reports every two years.

The purpose of Statement No. 75 is to improve financial reporting requirements for local governmental employers and present a more realistic unfunded OPEB liability on the balance sheet of the governmental financial statements. Governmentwide financial statements must now include the total liability related to OPEB. Previously, the requirement was to include this information as a footnote to the financial statements; therefore, this is a significant change in reporting requirements.

2. The district's most recent actuarial report, dated March 26, 2018, indicates that it complies with GASB 75. The report was presented to the board/state administrator at the April 11, 2018 board meeting.
3. The report includes 46 retirees and 972 active employees who may attain eligibility for benefits in the future with a total present value of \$33,052,225. When apportioned for past and future service using entry age and level percent of pay cost method, the present value of the total OPEB net unfunded actuarial liability is \$21,008,822.
4. The district funds this liability using the pay-as-you-go method. For the 2017-18 fiscal year under this funding method, the district's cost is \$490,375. The following table shows the incremental cost for each of the next three years as indicated in the April 4, 2018 actuarial report.

Fiscal Year	Pay-as-you-go
2018-19	\$ 437,851
2019-20	\$510,999
2020-21	\$513,985

Based on the actuarial projection and method of payment, the district's payment will increase each fiscal year and reach a cost of \$1,094,201 in 2027-28.

## Recommendation for Recovery

1. The district should ensure that a current actuarial report is prepared every two years, as required by GASB 75, and that it is presented to the board/state administrator.

## Standard Partially Implemented

July 2013 Rating: 0

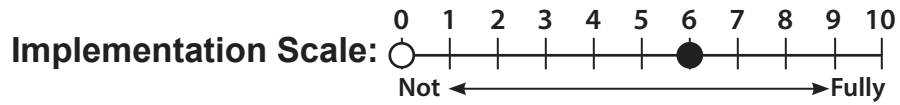
July 2014 Rating: 0

July 2015 Rating: 0

July 2016 Rating: 0

July 2017 Rating: 0

July 2018 Rating: 6



## 22.2 Risk Management – Other Post-Employment Benefits

---

### Professional Standard

The LEA has a comprehensive risk-management program that monitors the various aspects of risk management including workers' compensation, property and liability insurance, and maintains the financial wellbeing of the LEA. In response to GASB requirements, the LEA has completed recent actuarial reports for workers' compensation and property and liability. The actuarial assumptions properly track to the LEA's budget assumptions and include the benefits being provided under existing plans.

### Findings

1. The district is self-insured for its workers' compensation program. Since July 1, 2013, Keenan & Associates (Keenan) administers the program on behalf of the district. Keenan provides many online training programs designed for safety and accident prevention, to assist school districts.
2. The director of benefits/risk management has successfully implemented online interactive workers' compensation forms at all district sites for reporting claim incidents. Sites have digital access to the district's Google drive, and claims processed through this online portal allow the district to comply with mandated timelines for reporting and creates an OSHA log that identifies potential reportable issues. This system incorporates a medical release form and all necessary disclosure requirements.

The district has contracted with a new workers' compensation clinic that provides an online portal to give the director immediate access to injury and work status. The clinic provides an array of services including urgent care, physical therapy, X-ray, and drug testing.

During this review period, the director initiated a transitional return-to-work program that has been well received by site and department administrators and allows injured workers the ability to return to work based on limitations prescribed by the clinic. According to the director, lost workdays were reduced by approximately 50% year-over-year from 2015-16 to 2016-17. At the time of FCMAT's fieldwork, district's experience factors indicate that lost work days are projected to be reduced further in 2017-18.

The director has been instrumental in the development and monitoring of digital processes and training events focused on employee safety and a healthy work environment. The following are representative of new forms and guidelines that were designed during this reporting period to assist departments and sites.

- Developed interactive form to track sick leave in accordance with Education Code provisions and bargaining unit language. This tool created in Excel format automatically calculates available leave categories and differential pay for industrial leaves. The step-by-step spreadsheet calculations provide the necessary information to calculate leave data and the appropriate reduction to individual payroll records, if necessary.

- Continued training for payroll and human resources staff to make the appropriate payroll adjustments by accessing the online portal and utilizing the Education Code Benefits Administration Manual.
- Scheduled eight safety meetings in conjunction with site principal meetings.

Interviews indicated that while employee engagement has been a slow process, the director will continue efforts to provide safety training events.

3. On February 8, 2017, the district approved consultant services with AON Risk Consultants Inc. (AON) to complete an updated workers' compensation actuarial study. The report, dated April 26, 2017, covered the period through December 31, 2016 and extrapolated to June 30, 2017. The report demonstrates a lower loss rate than in previous years primarily due to fewer large claims.

According to this report, the district's estimated outstanding losses (cost of unpaid claims) is \$8,975,057, a reduction of \$2.3 million from the previous actuarial report. The workers' compensation actuarial study found that the present value of estimated outstanding losses as of June 30, 2017 is \$8,353,604. This leads to a reduction of the recommended payroll loss rate from \$4.87 per \$100 of payroll to \$3.34.

The number of projected claims per \$1 million of payroll increased marginally from 1.93 to 1.94, and the projected average cost per claim increased slightly from \$13,393 to \$14,402. The AON report illustrates a notable decline in paid claims from 2012-13 to 2015-16 as shown in the following table:

*AON Risk Solutions  
Actuarial Report  
Size of Loss Distribution by Fiscal Year*

<b>Fiscal Year</b>	<b>Reported Claim Count</b>	<b>Paid as of 12/31/16</b>
2012-13	116	\$1,888,092
2013-14	81	\$635,906
2014-15	121	\$642,849
2015-16	122	\$399,878

Keenan & Associates provided a summary report with slightly different claims data than that reported by AON, covering the same period. These differences in total claims and amounts paid should be reconciled by the district and reported to Keenan & Associates and AON.

The following information demonstrates that reported claims from 2015-16 to 2016-17 were reduced in number and amount. While 2017-18 data only represents a partial year, the information provided shows a total of 36 claims as of February 28, 2018, indicating a further reduction based on the new program initiatives that have been implemented.

*Keenan & Associates*  
*Workers' Compensation Claims*  
*Consolidated Insurance Management Summary Report by Fiscal Year*

<b>Fiscal Year</b>	<b>Reported Claim Count February 2018</b>	<b>Total Loss Incurred February 2018</b>
2012-13	116	\$2,974,757
2013-14	82	\$1,250,737
2014-15	121	\$1,253,528
2015-16	125	\$1,583,039
2016-17	109	\$1,291,210
2017-18	36	\$323,442

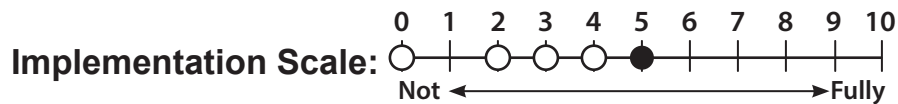
4. Although the district is not required to have another actuarial study until 2019, on February 7, 2018, the state administrator approved an agreement with AON to provide an actuarial study to be conducted in 2018 that may provide a further reduction in the workers' compensation rate.
5. The district uses a self-insurance fund (Fund 67) to account for workers' compensation activities.
6. As of March 10, 2018, the district budgeted \$1,660,000 for property and liability insurance premiums and expended \$1,503,448. District staff indicated that the deductible has increased to \$1.0 million per claim. Total incurred claims for 2016-17, including reopened claims, is \$346,765 of which \$321,635 is outstanding. The outstanding amount includes two large claims totaling approximately \$275,000. The first relates to employment practices and the second is due to bodily injury.
7. Joint Powers Authority, Alliance of Schools for Cooperative Insurance Programs (ASCIP) continues to assist the district with the coordination of school site safety and playground audits conducted by POMS & Associates. The district contracted with POMS & Associates through ASCIP to conduct a safety inspection at each school site between February 23 and March 21, 2017. The site reports provided to FCMAT showed a districtwide total of 20 immediate and 72 high-level concerns. If these issues have not been resolved, immediate steps should be taken to correct these potential hazardous conditions.

## Recommendations for Recovery

1. The district should monitor new program implementation for online processing of forms for workers' compensation claims including information to managers and supervisors.
2. The district should reconcile the variances with AON and Keenan & Associates reports. Individually produced Keenan reports should also be reconciled with district provided data.
3. The district should monitor timelines for required actuarial reports to ensure they are completed timely to avoid audit findings and ensure compliance with generally accepted accounting principles.
4. The district should continue to provide timely safety assessments for all school sites and implement the resulting recommendations to correct hazardous conditions.

## Standard Partially Implemented

July 2013 Rating: 4  
July 2014 Rating: 4  
July 2015 Rating: 0  
July 2016 Rating: 2  
July 2017 Rating: 3  
July 2018 Rating: 5







# **Table of Financial Management Ratings**



Financial Management Standards		July 2013 Rating	July 2014 Rating	July 2015 Rating	July 2016 Rating	July 2017 Rating	July 2018 Rating
1.1	<p>PROFESSIONAL STANDARD – INTERNAL CONTROL ENVIRONMENT</p> <p>All board members and management personnel set the tone and establish the environment, exhibiting high integrity and ethical values in carrying out their responsibilities and directing the work of others. Appropriate measures are implemented to discourage and detect fraud. (Statement on Auditing Standards (SAS) 55, SAS 78, SAS 82: Treadway Commission)</p>	0	0	1	1	2	2
1.3	<p>PROFESSIONAL STANDARD – INTERNAL CONTROL ENVIRONMENT</p> <p>The organizational structure clearly identifies key areas of authority and responsibility. Reporting lines in each area are clearly identified and logical. (SAS55, SAS78)</p>	1	0	3	4	4	5
2.1	<p>PROFESSIONAL STANDARD – INTER- AND INTRADEPARTMENTAL COMMUNICATIONS</p> <p>The Business and Operational departments communicate regularly with internal staff and all user departments on their responsibilities for accounting procedures and internal controls. Communications are written when they affect many staff or user groups, are issues of importance, and/or reflect a change in procedures. Procedures manuals are developed. The business and Operational Departments are responsive to user department needs.</p>	1	1	1	1	2	4

Financial Management Standards		July 2013 Rating	July 2014 Rating	July 2015 Rating	July 2016 Rating	July 2017 Rating	July 2018 Rating
2.3	<p>PROFESSIONAL STANDARD – INTER- AND INTRADEPARTMENTAL COMMUNICATIONS</p> <p>The board is engaged in understanding the fiscal status of the LEA, for the current and two subsequent fiscal years. The board prioritizes LEA fiscal issues, and expects reports to align the LEA's financial performance with its goals and objectives. Agenda items associated with business and fiscal issues are discussed at board meetings, with questions asked until understanding is reached prior to any action.</p>	0	0	1	3	4	5
3.1	<p>PROFESSIONAL STANDARD – STAFF PROFESSIONAL DEVELOPMENT</p> <p>The LEA has developed and uses a professional development plan for training business staff. The plan includes the input of business office supervisors and managers, and identifies appropriate training programs. Each staff member and management employee has a plan designed to meet their individual professional development needs.</p>	0	0	1	1	2	2
3.2	<p>PROFESSIONAL STANDARD – STAFF PROFESSIONAL DEVELOPMENT</p> <p>The LEA develops and uses a professional development plan for the in-service training of school site/ department staff by business staff on relevant business procedures and internal controls. The plan includes a process to seek input from the business office and the school sites/departments and is updated annually.</p>	0	0	0	0	1	2
4.2	<p>PROFESSIONAL STANDARD – INTERNAL AUDIT</p> <p>Internal audit findings are reported on a timely basis to the audit committee, board and administration, as appropriate. Management then takes timely action to follow up and resolve audit findings.</p>	0	0	0	0	1	1

Financial Management Standards		July 2013 Rating	July 2014 Rating	July 2015 Rating	July 2016 Rating	July 2017 Rating	July 2018 Rating
5.1	<p>PROFESSIONAL STANDARD – BUDGET DEVELOPMENT PROCESS</p> <p>The board focuses on expenditure standards and formulas that meet the goals and maintain the LEA's financial solvency for the current and two subsequent fiscal years. The board avoids specific line-item focus, but directs staff to design an entire expenditure plan focusing on student and LEA needs.</p>	1	0	0	1	1	3
5.2	<p>PROFESSIONAL STANDARD – BUDGET DEVELOPMENT PROCESS</p> <p>The budget development process includes input from staff, administrators, board and community as well as a budget advisory committee.</p>	1	0	1	1	1	2
5.3	<p>PROFESSIONAL STANDARD – BUDGET DEVELOPMENT PROCESS</p> <p>The LEA has clear policies and processes to analyze resources and allocations to ensure that they align with strategic planning objectives and that the budget reflects the LEA's priorities. The budget office has a technical process to build the preliminary budget that includes revenue and expenditure projections, the identification of carryovers and accruals, and any plans for expenditure reductions. The LEA utilizes formulas for allocating funds to school sites and departments. This may include staffing ratios, supply allocations, etc. Standardized budget worksheets are used to communicate budget requests, budget allocations, formulas applied and guidelines. A budget calendar contains statutory due dates and major budget development milestones.</p>	0	1	3	2	2	3

Financial Management Standards		July 2013 Rating	July 2014 Rating	July 2015 Rating	July 2016 Rating	July 2017 Rating	July 2018 Rating
6.1	<p>LEGAL STANDARD – BUDGET ADOPTION, REPORTING, AND AUDITS</p> <p>The LEA adopts its annual budget within the statutory timelines established by EC 42103, which requires that on or before July 1, the board shall hold a public hearing on the budget to be adopted for the subsequent fiscal year. Not later than five days after that adoption or by July 1, whichever occurs first, the board shall file that budget with the county superintendent of schools. (EC 42127(a))</p>	7	8	7	7	8	9
6.2	<p>LEGAL STANDARD – BUDGET ADOPTION, REPORTING, AND AUDITS</p> <p>Revisions to expenditures based on the state budget are considered and adopted by the governing board. Not later than 45 days after the governor signs the annual Budget Act, the LEA shall make available for public review any revisions in revenues and expenditures that it has made to its budget to reflect funding available by that Budget Act. (EC 42127(h))</p>	0	0	5	7	8	9
6.3	<p>LEGAL STANDARD – BUDGET ADOPTION, REPORTING, AND AUDITS</p> <p>The LEA completes and files its interim budget reports within the statutory deadlines established by EC 42130, et. seq. All reports are in a format or on forms prescribed by the superintendent of public instruction and are based on standards and criteria for fiscal stability.</p>	2	2	5	5	6	6
7.2	<p>PROFESSIONAL STANDARD – BUDGET MONITORING</p> <p>The LEA implements budget monitoring controls, such as periodic budget reports, to alert department and site managers of the potential for overexpenditure of budgeted amounts. Revenue and expenditures are forecast and verified monthly. The LEA ensures that appropriate expenditures are charged against programs within the spending limitations authorized by the board.</p>	1	0	2	1	0	1

Financial Management Standards		July 2013 Rating	July 2014 Rating	July 2015 Rating	July 2016 Rating	July 2017 Rating	July 2018 Rating
7.3	<p>PROFESSIONAL STANDARD – BUDGET MONITORING</p> <p>The LEA uses an effective position control system that tracks personnel allocations and expenditures. The position control system establishes checks and balances between personnel decisions and budgeted appropriations.</p>	1	0	4	4	3	4
8.1	<p>PROFESSIONAL STANDARD – ACCOUNTING</p> <p>The LEA forecasts its cash receipts and disbursements and verifies those projections monthly to adequately manage its cash. The LEA reconciles its cash to bank statements and reports from the county treasurer monthly.</p>	1	3	4	3	2	4
8.2	<p>PROFESSIONAL STANDARD – ACCOUNTING</p> <p>The LEA's payroll procedures comply with the requirements established by the county office of education, unless the LEA is fiscally independent. (EC 42646) Per standard accounting practice, the LEA implements procedures to ensure timely and accurate payroll processing.</p>	1	1	1	2	3	4
9.2	<p>PROFESSIONAL STANDARD – ATTENDANCE ACCOUNTING</p> <p>School sites maintain an accurate record of daily enrollment and attendance that is reconciled monthly. School sites maintain statewide student identifiers and reconcile data required for state and federal reporting.</p>	2	2	2	2	2	2
9.3	<p>PROFESSIONAL STANDARD – ATTENDANCE ACCOUNTING</p> <p>Policies and regulations exist for independent study, charter school, home study, inter-/intra-LEA agreements, LEAs of choice, and ROC/P and adult education, and address fiscal impact.</p>	2	2	2	2	2	2
9.4	<p>PROFESSIONAL STANDARD – ATTENDANCE ACCOUNTING</p> <p>Students are enrolled and entered into the attendance system in an efficient, accurate and timely manner.</p>	1	2	2	1	1	1

Financial Management Standards		July 2013 Rating	July 2014 Rating	July 2015 Rating	July 2016 Rating	July 2017 Rating	July 2018 Rating
9.6	<p>PROFESSIONAL STANDARD – ATTENDANCE ACCOUNTING</p> <p>The LEA utilizes standardized and mandatory programs to improve the attendance rate of pupils. Absences are aggressively followed up by LEA staff.</p>	2	1	4	4	4	3
9.7	<p>PROFESSIONAL STANDARD – ATTENDANCE ACCOUNTING</p> <p>School site personnel receive periodic and timely training on the LEA's attendance procedures, system procedures and changes in laws and regulations.</p>	1	2	0	0	1	1
10.4	<p>PROFESSIONAL STANDARD – ACCOUNTING, PURCHASING, AND WAREHOUSING</p> <p>The LEA timely and accurately records all financial activity for all programs. GAAP accounting work is properly supervised and reviewed to ensure that transactions are recorded timely and accurately, and allow the preparation of periodic financial statements. The accounting system has an appropriate level of controls to prevent and detect errors and irregularities.</p>	1	1	1	1	1	2
10.5	<p>PROFESSIONAL STANDARD – ACCOUNTING, PURCHASING, AND WAREHOUSING</p> <p>The LEA has adequate purchasing and warehousing procedures to ensure that: (1) only properly authorized purchases are made, (2) authorized purchases are made consistent with LEA policies and management direction, (3) inventories are safeguarded, and (4) purchases and inventories are timely and accurately recorded.</p>	1	1	0	1	1	1



Financial Management Standards		July 2013 Rating	July 2014 Rating	July 2015 Rating	July 2016 Rating	July 2017 Rating	July 2018 Rating
11.1	<p>LEGAL STANDARD – STUDENT BODY FUNDS</p> <p>The board adopts board policies, regulations and procedures to establish parameters on how student body organizations will be established, and how they will be operated, audited and managed. These policies and regulations are clearly developed and written to ensure compliance regarding how student body organizations deposit, invest, spend, and raise funds. (EC 48930-48938)</p>	2	1	1	1	0	0
11.3	<p>LEGAL STANDARD – STUDENT BODY FUNDS</p> <p>The LEA provides annual training and ongoing guidance to site and LEA personnel on the policies and procedures governing Associated Student Body accounts. Internal controls are part of the training and guidance, ensuring that any findings in the internal audits or independent annual audits are discussed and addressed so they do not recur.</p>	1	1	0	0	0	1
12.1	<p>LEGAL STANDARD – MULTIYEAR FINANCIAL PROJECTIONS</p> <p>The LEA provides a multiyear financial projection for at least the general fund at a minimum, consistent with the policy of the county office. Projections are done for the general fund at the time of budget adoption and all interim reports. Projected fund balance reserves are disclosed and assumptions used in developing multiyear projections that are based on the most accurate information available. The assumptions for revenues and expenditures are reasonable and supported by documentation. (EC 42131)</p>	0	3	3	2	1	2

Financial Management Standards		July 2013 Rating	July 2014 Rating	July 2015 Rating	July 2016 Rating	July 2017 Rating	July 2018 Rating
12.2	<p>LEGAL STANDARD – MULTIYEAR FINANCIAL PROJECTIONS</p> <p>The Governing Board ensures that any guideline developed for collective bargaining fiscally aligns with the LEA's multiyear instructional and fiscal goals. Multiyear financial projections are prepared for use in decision-making, especially whenever a significant multiyear expenditure commitment is contemplated, including salary or employee benefit enhancements negotiated through the collective bargaining process. (EC 42142)</p>	0	1	1	1	1	2
14.1	<p>LEGAL STANDARD – IMPACT OF COLLECTIVE BARGAINING</p> <p>Public disclosure requirements are met, including the costs associated with a tentative collective bargaining agreement before it becomes binding on the LEA or county office of education. (GC 3547.5 (b)).</p>	0	0	4	6	7	7
14.2	<p>LEGAL STANDARD – IMPACT OF COLLECTIVE BARGAINING</p> <p>Bargaining proposals and negotiated settlements are “sunshined” in accordance with the law to allow public input and understanding of employee cost implications and, most importantly, the effects on the LEA's students. (Government Code 3547, 3547.5)</p>	0	0	2	4	4	4

Financial Management Standards		July 2013 Rating	July 2014 Rating	July 2015 Rating	July 2016 Rating	July 2017 Rating	July 2018 Rating
14.3	<p><b>PROFESSIONAL STANDARD – IMPACT OF COLLECTIVE BARGAINING</b>            The LEA has developed parameters and guidelines for collective bargaining that ensure that the collective bargaining agreement does not impede the efficiency of LEA operations. Management analyzes the collective bargaining agreements to identify any characteristics that impede effective delivery of LEA services. The LEA identifies those issues for consideration by the Governing Board. The Governing Board, in developing its guidelines for collective bargaining, considers the impact on LEA operations of current collective bargaining language, and proposes amendments to LEA language as appropriate to ensure effective and efficient service delivery. Governing Board parameters are provided in a confidential environment, reflective of the obligations of a closed executive board session.</p>	0	0	2	3	5	7
15.2	<p><b>PROFESSIONAL STANDARD – MANAGEMENT INFORMATION SYSTEMS</b>            Management information systems support users with information that is relevant, timely, and accurate. Assessments are performed to ensure that users are involved in defining needs, developing specifications, and selecting appropriate systems. LEA standards are imposed to ensure the maintainability, compatibility, and supportability of the various systems. The LEA ensures that all systems are SACS-compliant, and are compatible with county systems with which they must interface.</p>	1	1	1	1	1	3

Financial Management Standards		July 2013 Rating	July 2014 Rating	July 2015 Rating	July 2016 Rating	July 2017 Rating	July 2018 Rating
15.3	<p>PROFESSIONAL STANDARD – MANAGEMENT INFORMATION SYSTEMS</p> <p>Automated systems are used to improve accuracy, timeliness, and efficiency of financial and reporting systems. Needs assessments are performed to determine what systems are candidates for automation, whether standard hardware and software systems are available to meet the need, and whether or not the LEA would benefit. Automated financial systems provide accurate, timely, relevant information and conform to all accounting standards. The systems are designed to serve all of the various users inside and outside the LEA. Employees receive appropriate training and supervision in system operation. Appropriate internal controls are instituted and reviewed periodically.</p>	3	3	4	3	3	4
15.7	<p>PROFESSIONAL STANDARD – MANAGEMENT INFORMATION SYSTEMS</p> <p>Hardware and software purchases conform to existing technology standards. Standards for network equipment, servers, computers, copiers, printers, fax machines, and all other technology assets are defined and enforced to increase standardization and decrease support costs. Requisitions that contain hardware or software items are forwarded to the technology department for approval before being converted to purchase orders. Requisitions for nonstandard technology items are approved by the information management and technology department(s) unless the user is informed that LEA support for nonstandard items will not be available.</p>	2	2	2	2	3	4

Financial Management Standards		July 2013 Rating	July 2014 Rating	July 2015 Rating	July 2016 Rating	July 2017 Rating	July 2018 Rating
15.8	<p>PROFESSIONAL STANDARD – MANAGEMENT INFORMATION SYSTEMS</p> <p>An updated inventory includes item specification for use in establishing standards for an equipment replacement cycle and rotating out obsolete equipment. Computers and peripheral hardware are replaced based on a schedule. Hardware specifications are evaluated yearly. Corroborating data from work order or help desk system logs is used when this data is available to determine what equipment is most costly to own based on support issues. The total cost of ownership is considered in purchasing decisions.</p>	2	2	2	3	3	3
15.10	<p>PROFESSIONAL STANDARD – MANAGEMENT INFORMATION SYSTEMS</p> <p>In order to meet the requirements of both online learning and online student performance assessments, the District has documentation that provides adequate technology to support these needs. Documentation should include sufficient bandwidth to each school site, internal local network infrastructure capacity, electronic devices which meet the published minimum standards for online student assessments, and an adequate number of devices to allow testing of all students within the prescribed amount of time.</p>	2	6	4	6	7	8
15.11	<p>PROFESSIONAL STANDARD – MANAGEMENT INFORMATION SYSTEMS</p> <p>The LEA optimizes funding of various types of technology throughout the organization by effective utilization of available Federal E-rate discounts, the California Teleconnect fund, and other available discount programs and funding sources to reduce costs for various technology expenditures.</p>	2	3	4	3	3	4

Financial Management Standards		July 2013 Rating	July 2014 Rating	July 2015 Rating	July 2016 Rating	July 2017 Rating	July 2018 Rating
16.1	<p>LEGAL STANDARD – MAINTENANCE AND OPERATIONS FISCAL CONTROLS</p> <p>Capital equipment and furniture is tagged as LEA-owned property and inventoried at least annually.</p>	1	0	0	1	0	0
17.1	<p>PROFESSIONAL STANDARD – FOOD SERVICE FISCAL CONTROLS</p> <p>To accurately record transactions and ensure the accuracy of financial statements for the cafeteria fund in accordance with GAAP, the LEA has purchasing and warehousing procedures to ensure that these requirements are met.</p>	1	0	0	0	2	3
20.1	<p>PROFESSIONAL STANDARD – SPECIAL EDUCATION</p> <p>The LEA actively takes measures to contain the cost of special education services while providing an appropriate level of quality instructional and pupil services to special education students. The LEA meets the criteria for the maintenance of effort requirement.</p>	1	1	3	0	0	0
21.1	<p>PROFESSIONAL STANDARD – TRANSPORTATION</p> <p>The LEA actively takes measures to control the cost of transportation services and limit the contribution from the general fund while providing safe and reliable transportation to the students.</p>	2	2	1	1	0	0
22.1	<p>LEGAL STANDARD – RISK MANAGEMENT – OTHER POST-EMPLOYMENT BENEFITS</p> <p>LEAs that provide health and welfare benefits for employees upon their retirement, and those benefits will continue past the age of 65, shall provide the board an annual report of actual accrued but unfunded costs of those benefits. An actuarial report should be performed every three years. (EC 41240)</p>	0	0	0	0	0	6

Financial Management Standards		July 2013 Rating	July 2014 Rating	July 2015 Rating	July 2016 Rating	July 2017 Rating	July 2018 Rating
22.2	<p>PROFESSIONAL STANDARD – RISK MANAGEMENT – OTHER POST EMPLOYMENT BENEFITS</p> <p>The LEA has a comprehensive risk-management program that monitors the various aspects of risk management including workers’ compensation, property and liability insurance, and maintains the financial well being of the LEA. In response to GASB requirements, the LEA has completed recent actuarial reports for workers’ compensation and property and liability. The actuarial assumptions properly track to the LEA’s budget assumptions and include the benefits being provided under existing plans.</p>	4	4	0	2	3	5
<b>Collective Average Rating</b>		<b>1.19</b>	<b>1.33</b>	<b>1.95</b>	<b>2.16</b>	<b>2.44</b>	<b>3.28</b>





# Facilities Management



## 1.1 School Safety

---

### Legal Standard

The LEA has adopted policies and regulations and implemented written plans describing procedures to be followed in case of emergency, in accordance with required regulations. All school administrators are conversant with these policies and procedures. (EC 32001-32290, 35295-35297, 46390-46392, 49505; GC 3100, 8607; CCR Title 5, Section 550, Section 560; Title 8, Section 3220; Title 19, Section 2400)

### Findings

1. The district last revised and adopted Board Policy 0400 Comprehensive Plans, BP 0450 (AR 0450) Comprehensive Safety Plan, BP 0420 School Plans/Site Plans, BP 3516 (AR 3516) Emergency and Disaster Preparedness Plan, BP 3516.1 Fire Drills and Fires, BP 3516.2 Bomb Threats, BP 3516.3 Earthquake Emergency Procedures, and BP 3516.5 Emergency Schedules on August 4, 2014. The district recognizes that students and staff have the right to a safe school and are fully committed to maximizing school safety and to creating a positive learning environment that includes strategies for emergency preparedness. BP 3516 requires each school site develop an emergency and disaster preparedness plan that will be included in the district's comprehensive school safety plan, and to have it approved by the school site council and the district board of trustees. The school safety plan shall consider the school's staffing, available resources, and building design, as well as other factors unique to the site. The district is required to update and file all safety-related plans and ensure that materials are readily available for inspection by the public. (Education Code [32282](#)) The director of maintenance, operations and transportation (MOT) and the director of benefits and risk management are in the process of developing a districtwide emergency plan that includes participation from outside agencies.
2. FCMAT visited the following school sites, reviewed and validated that their comprehensive safety plans had been developed and approved through their school site councils based on a template supplied by the district. This item continues to be a priority discussion during principals and office manager meetings. The sites visited and plans reviewed were: Bennett-Kew Elementary, Crozier Middle School, Highland Elementary, Hudnall Elementary, Inglewood High School, La Tijera Elementary, Monroe Magnet Middle School, Morningside High School, Oak Street Elementary, Parent Elementary, Woodworth Elementary Magnet and Worthington Elementary.
3. At the April 9, 2018 Safety Committee Meeting, the district notified all sites that the Comprehensive School Safety Plan Section 3, Part 8 related to lockdown/active shooter procedures would need to be amended. In addition, all sites were provided with an incident Command System Organizational Chart to include in Appendix F (Emergency Plan).
4. Upon review of the emergency response plans contained in the comprehensive school site safety plan, FCMAT discovered that only three schools' emergency response sections contained maps for the evacuation plans. While the FCMAT study team received school site maps at each site it visited, considerable school site reconfiguration was occurring at multiple campus locations, including the removal of relocatable classrooms.

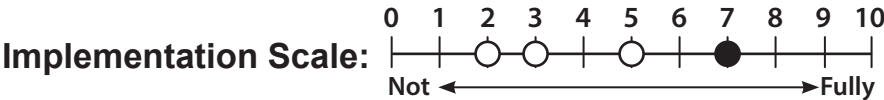
5. FCMAT visited 12 sites, and all had evacuation route maps posted in administrative offices. No classrooms visited by FCMAT had current emergency telephone numbers posted in the classroom.
6. All site administrators interviewed stated that they had received professional development training on the comprehensive safety plan and the proper procedures for developing and approving the plan.
7. Members of the safety committee present critical safety items at the monthly principal's and office manager meetings for all sites.
8. One site (Inglewood High School) visited by FCMAT did not have a fully operable public-address system for daily paging communications and schoolwide voice notifications to reach all staff and students in the case of an emergency evacuation.
9. School site council meeting agendas and minutes were reviewed. All school sites post a public notice and agenda for their school site council meetings to ensure that the public can provide input into the development of comprehensive school site plans before approval according to Education Code Section 32288.
10. The district has provided multiple professional development training sessions to all employees, which included emergency preparedness on districtwide staff development days.
11. The director of MOT is in his second year with the district, and the consistency in leadership and direction from management is evident from the improvements made over the prior report.

## **Recommendations for Recovery**

1. Each school should update its emergency telephone numbers and evacuation route maps and post this information in each classroom. All comprehensive safety plans should contain updated site maps that include classrooms that have been removed.
2. The district should update BP 3516 and administrative regulations to include any amendments from all sites for the Comprehensive School Safety Plan Section 3, Part 8 related to lockdown/active shooter procedures.
3. The district should continue to require written evidence of compliance from each school site that school site council meeting agendas are posted, and minutes are recorded approving the school safety plan.
4. The district should continue to provide professional development training to all employees, which includes emergency preparedness on districtwide staff development days.

5. The district should evaluate the inoperable public-address system at Inglewood High School and repair the system for the site to properly respond to emergency safety and evacuation procedures. Standard Partially Implemented

July 2013 Rating: 2  
July 2014 Rating: 2  
July 2015 Rating: 3  
July 2016 Rating: 3  
July 2017 Rating: 5  
July 2018 Rating: 7



## 1.3 School Safety

---

### Legal Standard

The LEA has developed a comprehensive safety plan that includes adequate measures to protect people and property. (EC 32020, 32211, 32228-32228.5, 35294.10-35294.15)

### Findings

1. District Board Policy 0450, Comprehensive Safety Plan, was revised in October 2012, and reviewed again in August 2014. It requires each school site council to develop a comprehensive school safety plan relevant to the needs and resources of that school. California Education Code (Sections 32280-32289) outlines the requirements of schools operating any kindergarten and any grades 1 to 12, inclusive, in writing and developing a school safety plan relevant to the needs and resources of that school. All sites have developed a comprehensive school site safety plan and approved them through their respective school site councils in accordance with SB 187 and SB 334.
2. Administrative Regulation 3516.1, Emergency and Disaster Preparedness Plan, was updated in August 2014 and outlines procedures for fire drills (BP 3516.1), bomb threats (BP 3516.2), earthquake emergency procedures (BP 3516.3) and emergency schedules (BP 3516.5) at school sites. Site principals visited by FCMAT reported that they performed and scheduled fire drills in accordance with board policy. A notification regarding active shooter procedures was emailed to all sites on April 9, 2018 that requested amendments be made to Section 3 of the Comprehensive Safety Plan.
3. Site principals reported that fire alarm systems operated correctly at each of the school sites visited. Additionally, all site administrators remained well versed in fire drill procedures, and some were diversifying their drills to include other types of emergency response drills during the school year such as earthquake and lockdown drills. The director of MOT meets with the local fire marshal to review any concerns with the fire alarm and fire sprinkler systems throughout the district.
4. FCMAT's examination of fire extinguishers encountered during site visits showed that they had been inspected and serviced within the past year. The district has established an open purchase order with A & A Fire for central station monitoring, fire extinguisher recharging, emergency lighting and kitchen hood extinguishers districtwide as well as at vacant buildings to comply with fire marshal inspections and Williams Act requirements. One site visited had an empty and abandoned fire extinguisher cabinet that needed to be closed and secured since it was no longer in use. All lead custodians have been trained on recording monthly fire inspections including missing tags or inoperable fire suppression issues.
5. Each school site visited by FCMAT demonstrated evidence of performing earthquake drills as per Administrative Regulation 0450, Comprehensive Safety Plan, and BP 3516.3, Earthquake Emergency Procedure, that earthquake emergency procedures are established at each school building having an occupant capacity of 50 or more students, or more than

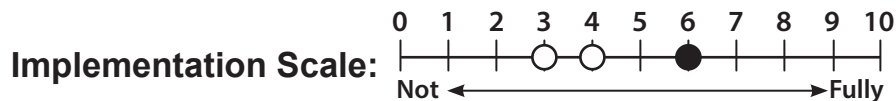
one classroom, and are incorporated into the comprehensive safety plan. (Education Code 32282) All school sites visited by FCMAT had developed a primary single point of campus for entry. The middle and high schools utilized district security personnel stationed at front entrances, and each of the campuses visited maintained a log of daily visitors.

## Recommendations for Recovery

1. The district should continue to schedule and perform fire drills and earthquake evacuation drills according to Administrative Regulations 3516.1 and BP 0450, respectively. The district should require school sites to provide the district with their updated fire drill schedules at the beginning of each fiscal year and should monitor the drills as necessary throughout the district.
2. The district should request an annual inspection report from A & A Fire for the operation of each fire system and monitor the annual inspection of each system with the local fire marshal.
3. The district should continue to train site staff to perform and record monthly fire extinguisher visual inspections, while also maintaining annual service and inspections of all fire extinguishers at each school site as required by law. Lead custodians should notify the site principal and the director of MOT of any fire extinguishers that are out of date or have missing pins or tags.
4. The district should ensure that all empty and abandoned fire extinguisher cabinets are closed and secured.
5. The district should continue to utilize a single point of entry for each of its school sites, use district security personnel at the entrance to secondary school sites and maintain the use of visitor sign-in logs. The use of visitor badges should be considered at all school sites.

## Standard Partially Implemented

July 2013 Rating: 3  
July 2014 Rating: 3  
July 2015 Rating: 3  
July 2016 Rating: 3  
July 2017 Rating: 4  
July 2018 Rating: 6



## 1.8 School Safety

---

### Legal Standard

School premises are sanitary, neat, clean and free from conditions that would create a fire or life hazard. (CCR Title 5, Section 630)

### Findings

1. The school facilities visited by FCMAT were generally clean and free of debris and conditions that would create a fire or life hazard. Significant consideration is utilized during FCMAT's evaluation process regarding the age, limited staffing and available funding to improve the district's facilities. However, in some sites visited by FCMAT, trash and other debris were found within accessible overlooked locations, such as abandoned fire extinguisher cabinets, fenced areas, and other overlooked accessible locations.
2. All kitchen facilities visited by FCMAT were clean, and the equipment was in working condition. FCMAT did not notice any excessive dirt or grime along walls and threshold doors at the sites visited. The age of facilities is definitely a consideration as several sites have suffered extreme damage surrounding the exterior doors and casework in relocatable classrooms.
3. The school site playgrounds were last inspected for certified playground safety audits through the district's property and liability insurance provider ASCIP in May 2015. A new playground apparatus was installed at Parent Elementary School during this review period.
4. A & A Fire inspected the fire extinguishers at least once in the past year in each of the rooms visited by FCMAT. An annual meeting with the fire marshal is scheduled with the director of MOT. (See also findings in Standard 1.3)
5. Overall supervisory responsibility for site custodians has been moved to the new position of custodian supervisor. Site principals perform custodial evaluations in conjunction with the director of MOT and custodian supervisor. The principals interviewed by FCMAT stated that they have daily oversight of the custodial cleaning assignments and have input into custodial evaluations. All site administrators noted improvements in the cleaning and supervision of custodians at each site since the appointment of the new custodian supervisor position.
6. As noted in the previous finding, the district hired a custodian supervisor who reports directly to the director of MOT. The director of MOT remains the direct supervisor for all maintenance, groundskeeping, and transportation employees. This level of span of control and addition of the custodian supervisor reduces some of the additional level of oversight responsibilities of the director of MOT to assist in maintaining the district's schools.



7. Custodians at all sites were aware of the location of the safety data sheet (SDS) binders. Copies were located in the custodial closets and with the office manager. All custodians reported receiving training during the year on SDS and other hazard communication standards, including unsafe work conditions.
8. Most restroom facilities at the campuses visited by FCMAT were relatively clean, and overall there was a noticeable improvement in cleanliness from the prior year.
9. FCMAT observed extremely deteriorated metal roofs, external siding, and vinyl flooring in several of the relocatable classrooms at Bennett-Kew Elementary School. The roof of several of the relocatable classrooms pose a safety threat to students and staff. The 12 relocatable classrooms located at this site along with other relocatable classrooms at other sites throughout the district are scheduled to be removed during the summer of 2018
10. The site administrator at Highland Elementary reported that the school has frequent power outages and at times occur as much as six times per month.
11. The site administrator at Morningside High School reported that the baseball dugouts have become a safety issue. The dugouts have become a meeting place where activity is not visible or monitored by campus security before and after school and weekends, and safety concerns have been magnified.
12. During the facilities inspections for Williams compliance by the Los Angeles County Office of Education (LACOE), the district had two schools, Crozier Middle and Hudnall Elementary, rated as exemplary.

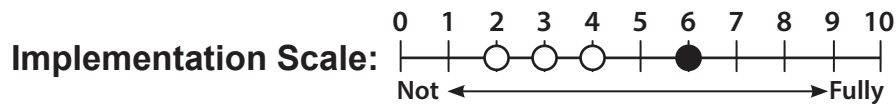
## **Recommendations for Recovery**

1. The district should continue to improve the cleanliness of the premises and the kitchens at each of its campuses. Custodial staff should continue training to look more carefully into accessible but hidden areas for removal of trash and debris.
2. The district should immediately remove any accumulation of unused or dilapidated equipment, buildings, or materials from sites to avoid arson potential.
3. The district should conduct annual playground safety inspections and correct noted deficiencies as soon as possible.
4. The district should continue to train site staff to perform and record monthly fire extinguisher visual inspections, while also maintaining annual service with A & A Fire or another approved independent contractor for inspections of all fire extinguishers at each school site as required by law.
5. The district should continue inspections by custodial personnel on their respective campuses to ensure that all appropriate doors are secured, and hazards are properly addressed. Additionally, site custodians and site staff should be trained to keep access open to electrical circuit breaker panels and fire alarm pull stations

6. The district should evaluate the power outages at Highland Elementary and review this item under safety concerns and upgrade its status to priority, if not already assigned.
7. The district should continue to develop and maintain up-to-date SDS binders at each of its school sites.
8. The district should continue to check for understanding at safety training sessions for staff, especially custodial personnel, using tools such as post-training quizzes and other incentive programs designed to enhance retention of training objectives.
9. Periodic restroom inspections should be continued throughout the day using the daily inspection form at school sites to ensure they contain all necessary toilet paper and dispensers, soap dispensers, toilet seat cover dispensers, are stocked and are in working order.
10. The district should continue to move forward judiciously with facility improvement plans to address site safety and habitability issues that are beyond the scope of regular and routine maintenance. Site facility improvement plans should be provided to all site administrators with appropriate schedules for planning.
11. The district should remove the relocatable classrooms at Bennett-Kew Elementary because of safety and hazardous conditions.
12. The district should consider fencing the baseball dugouts at Morningside High School.

### Standard Partially Implemented

July 2013 Rating: 2  
 July 2014 Rating: 3  
 July 2015 Rating: 3  
 July 2016 Rating: 2  
 July 2017 Rating: 4  
 July 2018 Rating: 6



## 1.9 School Safety

---

### Legal Standard

The LEA complies with Injury and Illness Prevention Program (IIPP) requirements. (CCR Title 8, Section 3203)

### Findings

1. The district expects all employees to use safe work practices and, to the extent possible, correct any unsafe conditions which may occur. If an employee is unable to correct an unsafe condition, he/she shall immediately report the problem. Board Policy and Administrative Regulation 4257 Employee Safety, 4257.1 Work Related Injuries and 4257.2 Ergonomics were last updated in August 2014 and delegate authority to the superintendent or designee to establish and implement a written IIPP in accordance with law. FCMAT reviewed specific documentation including monthly site safety plan minutes where the site safety plan is discussed and professional development training that showed that the standard is an ongoing item discussed at each monthly safety meeting and districtwide safety training session.
2. FCMAT was provided with documentation including monthly site safety plan minutes where the site safety plan is discussed and professional development materials that indicated the district performed IIPP training in the 2017-18 fiscal year. IIPP training provided staff with a new districtwide email to use for all communication and direction that all administrators must submit injury reports. The training included topics such as Asbestos Awareness Training, Restroom Cleanliness Demonstration, Custodial Equipment Preventative Maintenance, SDS Binder Training, IIPP and was provided to all custodians. The training covered required components of the written IIPP plan, communication, and hazard identification among its topics. The training document indicates that a copy of the IIPP would be distributed to each site and posted online.
3. Additional training was provided to all Maintenance, Operations and Transportation staff regarding reporting unsafe working conditions. This training included reporting preventable types of injuries. Staff were instructed to be aware and vigilant regarding hazards such as rugs, boxes, spills/wet floors, obstructed views, clutter, uneven surfaces, etc. and encouraged to create a culture of safety awareness/prevention at each site. All employees were instructed to report potential safety issues to their supervisor and/or the Risk Management Department.
4. Most site custodial staff interviewed by FCMAT were not aware of the IIPP, its location or purpose until training was required. Administrative staff members stated that knowledge of the IIPP is now a topic presented by the safety committee members at monthly principals' meetings.

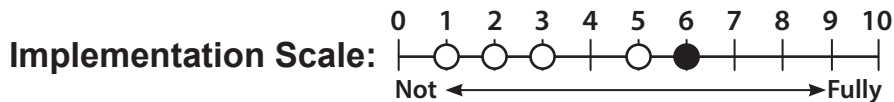
5. The IIPP requires periodic safety inspections of district sites. The 2017-18 training documents state that the director of MOT and ASCIP are to perform site safety inspections. Interviews with the director of benefits/risk management indicated that these inspections were ongoing. The IIPP requires that minutes from the safety committee meetings be retained for five years. FCMAT was provided with a document outlining the structure of a districtwide safety committee and copies of minutes that indicated that the committee held meetings. Information from staff interviews indicated that the district safety committee continues to meet and review all safety concerns for the district.

## Recommendations for Recovery

1. The district should update annually the IIPP and ensure that it is readily available to employees and the public. The district should ensure that the districtwide safety committee continues and provides a means for employees to communicate safety concerns, provide review of safety issues throughout the district, and make suggestions on correction of safety issues.
2. The district should continue to provide training for employees regarding the implementation of the IIPP, utilizing a means to check for retention of the training objectives.

## Standard Partially Implemented

July 2013 Rating:	1
July 2014 Rating:	1
July 2015 Rating:	3
July 2016 Rating:	2
July 2017 Rating:	5
July 2018 Rating:	6



## 1.15 School Safety

---

### Legal Standard

The LEA maintains updated Material Safety Data Sheets (MSDS) for all required products. (LC 6360- 6363; CCR Title 8, Section 5194)

*The global harmonization system (GHS) was developed in 1992 and slowly implemented throughout the world during the past 20 years. Implementation in the United States occurred in 2012 and has replaced MSDS with the SDS system. Nevertheless, SDS continues to utilize a binder system for providing safety information on all custodial cleaning products.*

### Findings

1. All sites visited by FCMAT had current SDS binders, and acknowledged that training had occurred. The SDS binders at all sites were located in the custodial closet and signed by the office manager at the site who also retains a copy. This process continues to be improved by the district with meetings becoming more consistent, increased attendance and participation at meetings and work orders for safety times being prioritized.
2. FCMAT was provided with documentation that indicated that hazardous communication (HazCom)/global harmonization system (GHS) training has not been provided as of this review. However, custodians have been trained regarding the importance of proper labeling for all hazardous chemicals.
3. In November 2017, Asbestos Awareness Training, Restroom Cleanliness Demonstration, Custodial Equipment Preventative Maintenance, SDS Binder Training, IIPP training was provided to all custodians. In February 2018, Keenan & Associates completed an inventory of all hazardous materials and/or chemicals for all school sites. The inventory is scheduled to be completed annually with a safety inspection on chemical safety and compliance. Keenan & Associates uses an iPad-based barcode scanning system to take inventory of the chemicals. The inventory included access to each site's science storage areas and cabinets. Instructions were provided indicating that science storage areas needed to be accessible and below shoulder height to prevent overhead spills and repetitive reaching. In addition, all caps needed to be secured on the containers and have trays beneath to operate as containment apparatus for any spills or leakage.

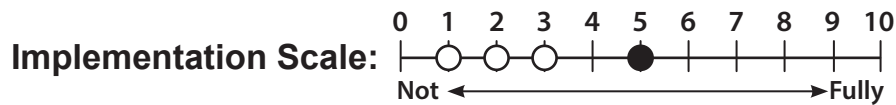
### Recommendations for Recovery

1. The district should continue to ensure that all district sites contain up-to-date SDS binders for reference, especially in custodial equipment/material storage areas, and that all site personnel are aware of their location.
2. The district should provide training of all custodial, maintenance, and transportation personnel in GHS.

- The district should check with new, existing and substitute custodial and maintenance personnel periodically to ensure that all employees are aware of the location and contents of the SDS binder. Upon the purchase and delivery of all new materials and chemicals, the district should continue to ensure that the manufacturer has provided SDSs as required by law, and that these new SDSs are placed in the site SDS binders.

### Standard Partially Implemented

July 2013 Rating: 1  
July 2014 Rating: 2  
July 2015 Rating: 2  
July 2016 Rating: 2  
July 2017 Rating: 3  
July 2018 Rating: 5



## 1.16 School Safety

---

### Professional Standard

The LEA has a documented process for issuing and retrieving master and submaster keys. All administrators follow a standard organization-wide process for issuing keys to and retrieving keys from employees.

### Findings

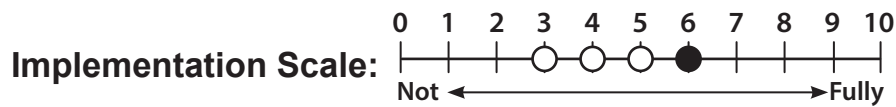
1. The district provided FCMAT with Administrative Regulation 3517, Campus Security, updated in August 2014 and AR 3517, Security of Buildings and Grounds, which was revised in November 2006, and specifies “[u]nder the direction of the Chief Operations Officer, the Director of Maintenance, Operations, and Transportation (MOT) will be responsible for establishing regulations, procedures, and guidelines regarding the issuance and accountability of keys and locks; maintaining a master file regarding keys and locks, and safety and security concerns regarding keys and locks.” The director of MOT indicated to FCMAT that he is responsible for the accountability of all keys in the district. All cabinet members and directors met in January 2018 to review updates for changes to board policies.
2. The district adopted Administrative Regulation 3515 in August 2014, which indicates school site administrators are responsible for issuing and controlling keys at each school site. All site administrators reported that the process, forms and replacement of lost keys has improved and is consistent with board policy.
3. The school sites visited by FCMAT maintained a system to check out and return all keys assigned to teachers, substitutes and other staff. Because of the elimination of the locksmith position, the district utilizes an independent contractor to assist with the repair, issuance and accountability of keys and locks.
4. The district has a standard key authorization form and process for issuing keys that controls distribution. All keys are issued from the central operations office and are not directly distributed by the independent contractor. The site principal or administrator is responsible for the issuance, security, and return of all keys pertaining to the site under their jurisdiction. Established procedures are in place at each site. All keys assigned to teaching and classified staff are relinquished to the principal on the last day of school. No keys are authorized to be maintained by staff members on summer break.
5. The district has standardized all new locks and keys with the Sargent system; however, the district utilizes a wide variety of locks and keys. Because locks and key systems lack uniformity, the district cannot issue a specific master or submaster key that is operable at all sites. Some newer sites utilizing the Sargent system can issue master and submaster keys to enable site access.

## Recommendations for Recovery

1. The district sites should continue to forward to the director of MOT a copy of their key inventory and, rather than a map with handwritten notations, specify in greater detail the names of those who are issued keys, the purpose, and the responsibility for the security and use of keys.
2. The district should continue to implement the use of its standard Sargent lock and key system for all facilities.
3. The district should create a rekeying and lock replacement plan to expand the standardization of all district locks using the same key system.

## Standard Partially Implemented

July 2013 Rating:	3
July 2014 Rating:	3
July 2015 Rating:	4
July 2016 Rating:	4
July 2017 Rating:	5
July 2018 Rating:	6





## 1.18 School Safety

---

### Professional Standard

Outside lighting is properly placed and is monitored periodically to ensure that it functions and is adequate to ensure safety during evening activities for students, staff and the public.

### Findings

1. Administrative Regulation 3515, Campus Security, was updated in August 2014 and outlines strategies that include a risk management analysis of each campus' security system, lighting system, and fencing. These procedures are established to ensure unobstructed views and eliminate blind spots caused by doorways and landscaping. In addition, parking lot design may be studied, including methods to discourage through traffic and trespassing.
2. The Maintenance Department uses an internal report, "School Inspection Report," to assess facilities. While the form does not include an item to verify the condition of exterior lighting, there is a plan to include such an item in a future revision of the form. The district has three different facility master plans dating back to 2012, and none include a districtwide lighting plan. The goal is for the electrician technician to visit each school site and evaluate all exterior lighting on a quarterly preventative maintenance schedule. This item will also be included on the monthly school inspection conducted by the director of MOT.
3. The district continues to utilize Proposition 39 funding to upgrade and improve exterior lighting. Sites visited by FCMAT all had updated exterior LED lighting.
4. Most principals at school sites visited by FCMAT indicated their outside lighting was adequate except for the high school campuses. Both high school site administrators acknowledged some improvement could be made due to the size of each campus.
5. According to the site administrator, the exterior lighting at Oak Street has provided excellent results against vandalism and community intrusion to the entrance of the school.
6. The district does not have board policy or facilities standards specifically on outside lighting. The district plans to list lighting on a preventative maintenance schedule quarterly and repair or upgrades to lighting will be entered in its work order system, SchoolDude.

### Recommendations for Recovery

1. The district should add an inspection item to its internal inspection report to evaluate exterior lighting and should prioritize the needs of each school based on safety concerns.
2. The district should continue to evaluate the outside lighting during the evening hours at all sites and provide temporary lighting as needed until the outside lighting can be permanently improved.

3. A district policy and standard should be developed for lighting requirements. Lighting standards and guidelines should be included in the district's facility master plan, if approved in the future.

### Standard Partially Implemented

July 2013 Rating: 5

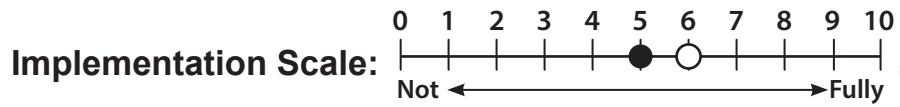
July 2014 Rating: 5

July 2015 Rating: 6

July 2016 Rating: 5

July 2017 Rating: 5

July 2018 Rating: 5



## 1.20 School Safety

---

### Professional Standard

The LEA maintains a comprehensive employee safety program. Employees are made aware of the LEA's safety program, and the LEA provides in-service training to employees on the program's requirements.

### Findings

1. Board Policy and Administrative Regulation 4157 were updated in August 2014 and require the superintendent or designee to promote employee safety and correct any unsafe work practices through education and enforcement. The district provided documentation that represented an operative and executed employee safety plan. Comprehensive safety plans were provided for all school sites visited by the FCMAT team.
2. The district provided training to the Maintenance, Operations, and Transportation Department during the 2017-18 fiscal year, that included workplace safety, IIPP training, asbestos training, SDS information, custodial equipment safety and live fire extinguisher training. The district acknowledged that the training and documentation for HazCom/ GHS has not been completed.
3. The district has provided significant safety training to operations employees, and provided documentation demonstrating that all district employees had received safety training as prescribed in the IIPP. Interviews with school site staff confirmed that administrative and certificated staff had received required safety training.
4. The district completed lead testing by internal staff (plumber) for all drinking fountains in the district for the 2017-18 fiscal year and reported no positive results were identified for any sites. In the future, the district will request that the city of Inglewood perform lead testing for all drinking fountains.
5. The MOT Department provided the FCMAT study team with an extensive list of safety-related projects that were completed at multiple sites throughout the district. The projects included but were not limited to asphalt paving, repair of bleachers, replacing cafeteria flooring, replacing classroom carpets, replacing HVAC systems, repairing/replacing doors and windows, replacing panic hardware on electronic gates, replacing a water tower (condenser for HVAC) and contracts for elevator services.

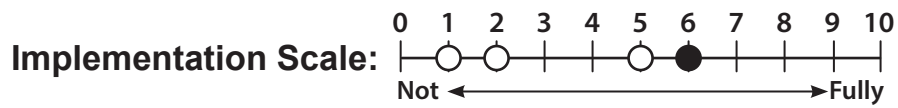
### Recommendations for Recovery

1. The district should continue to ensure that all employees, including substitutes, receive annual safety training according to the safety plan and requirements for each position and job title. Training records are recorded by the safety committee and should be kept in a single location so they can be reviewed regularly to ensure actions are completed in accordance with the district safety plan, board policy requirements, and to coordinate training activities between departments.

2. The district should request that the city of Inglewood perform future lead testing for all drinking fountains in the district.

### Standard Partially Implemented

July 2013 Rating: 1  
July 2014 Rating: 1  
July 2015 Rating: 2  
July 2016 Rating: 2  
July 2017 Rating: 5  
July 2018 Rating: 6



## 2.2 Facility Planning

---

### Legal Standard

The LEA seeks and obtains waivers from the State Allocation Board (SAB) for continued use of any nonconforming facilities. (EC 17284-17284.5)

*This standard is no longer applicable under current law and will be eliminated from the evaluation process and scoring rubric.*

### Standard Not Applicable

July 2013 Rating: 0

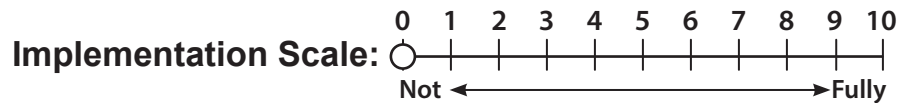
July 2014 Rating: 0

July 2015 Rating: N/A

July 2016 Rating: N/A

July 2017 Rating: N/A

July 2018 Rating: N/A



## 2.3 Facility Planning

---

### Legal Standard

The LEA has established and uses a selection process to choose licensed architectural/engineering services. (GC 4525-4526)

### Findings

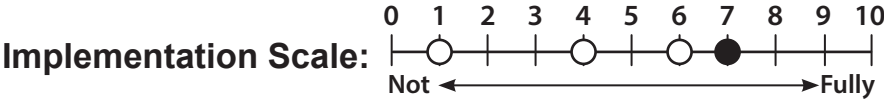
1. Board Policy and Administrative Regulation 7140 on the selection of architectural and engineering services was adopted in August 2014 and requires the superintendent or designee to devise a competitive process for choosing architects and structural engineers that is based on demonstrated competence and on the professional qualifications necessary for the satisfactory performance of the services required.
2. The district prepared a request for qualifications (RFQ) in April 2015 for architectural services related to Measure GG modernization and new construction projects. Documents submitted under the RFQ were submitted to the district in May 2015.
3. For the submissions to the district's April 2015 RFQ, a small in-house panel consisting of staff and a consultant paper screened the respondents and then staff interviewed the firms. The district selected four firms to work with, but only let contracts to three of the firms. The three firms selected were Harley Ellis Devereaux, Lionakis and gkkworks. Harley Ellis Devereaux has been assigned to establish building standards for the district. As in the prior year's review, the standards have been completed for the secondary level, but not the elementary level.
4. The district had identified five priority sites where work will be performed using a combination of Measure GG and Los Angeles World Airports (LAWA) funds. Of the five priority sites, only Payne Elementary received work because of a change in facilities management leadership and shifting district priorities. However, a bid for sound insulation for Monroe Magnet Middle School was scheduled to be approved at the May 30, 2018 board meeting. The balance of Measure GG funds allocated for this project will be used for interim housing while LAWA funds are used to perform the sound mitigation of the facility. The district piggybacked on Chula Vista Elementary School District's relocatable bid to provide interim housing while the project is completed. The bid was board approved on September 13, 2017 in the amount of \$1,020,759.

### Recommendations for Recovery

1. The district should continue to follow the process outlined in Board Policy 7140 for selecting architectural services on future district projects.
2. The district should adopt the completed secondary level building standards and move forward with completing and adopting the standards for the elementary level.

# Standard Partially Implemented

July 2013 Rating: 1  
July 2014 Rating: 1  
July 2015 Rating: 4  
July 2016 Rating: 6  
July 2017 Rating: 6  
July 2018 Rating: 7



## 2.6 Facility Planning

---

### Professional Standard

The LEA has a long-range school facilities master plan that has been updated in the last two years and includes an annual capital-planning budget.

### Findings

1. The district adopted Board Policy 7110 for developing a facilities master plan in August 2014. The policy requires the plan to be based on an assessment of the condition and adequacy of existing facilities, projection of future enrollments and alignment of facilities with the district's vision for the instructional program.
2. The district's facilities capacity is roughly twice the amount needed to house its total student enrollment. Most of this excess facilities capacity is old and in disrepair. As a result, the district is confronted with maintaining these facilities on a maintenance budget that would be considered marginally adequate for a district half its size.
3. The district has begun the process of "right sizing" its facilities with the removal or demolition of excess portable classrooms.
4. The district developed and the state administrator approved the districtwide facilities implementation master plan at its November 18, 2015 regular board meeting. This document identifies facility improvement needs at each of its school sites, an undated capital planning budget for facilities expenditures, and is based on the district's instructional goals. However, the plan has been shelved and the district is pursuing a number of projects that are not included in a single comprehensive plan. As a result, stakeholders in the community will be unable to measure whether the district is making progress toward reaching its facilities goals and objectives.
5. The district has been approved for \$44 million for sound mitigation funds from LAWA. LAWA has notified the district that the funds must be expended by December 31, 2020. The district believes that additional projects may be eligible to receive LAWA funds and has appealed to LAWA for reconsideration.
6. The district retained Decision Insight to perform a demographic study and Grandview Advisors to perform an asset management study. The demographic study has been completed, but the assessment management study was abandoned because of costs.

### Recommendations for Recovery

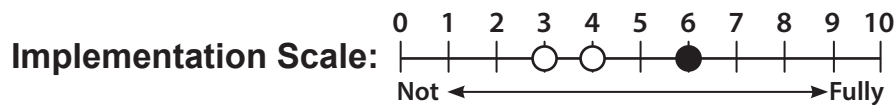
1. The district should use the information obtained from the Decision Insight demographic study to align its adequate student enrollment capacity with its current and projected student enrollment as well as update the district's facilities master plan.



2. The district should update the facilities implementation master plan based on enrollment projections included in the Decision Insight demographic study and bring it to the board/state administrator for approval.
3. The district should incorporate a current funding component into the facilities implementation master plan based on estimated need and available resources.
4. The district should continue implementing the projects outlined in the soundproofing work plan.
5. The district should revise the soundproofing work plan as new projects are approved to receive LAWA funds.
6. The district should follow up with LAWA on projects previously submitted for reconsideration of funding.
7. The district should ensure that all LAWA funds are expended by the December 31, 2020 deadline.

### Standard Partially Implemented

July 2013 Rating: 3  
 July 2014 Rating: 4  
 July 2015 Rating: 6  
 July 2016 Rating: 6  
 July 2017 Rating: 6  
 July 2018 Rating: 6



## 2.8 Facility Planning

---

### Professional Standard

The LEA has a facility planning committee.

### Findings

1. Board Policy 7110 as adopted in August 2014 does not specifically require the creation of a facilities planning committee, but contains a reference to citizen advisory committees in accordance with Board Policy 1220 and the use of such committees for facilities planning.
2. Board Policy 7110 Facilities Master Plan states in pertinent part that: “To solicit broad input into the planning process, the Superintendent or designee may establish a facilities advisory committee consisting of staff, parents/guardians, and business, local government, and other community representatives. He/she also shall ensure that the public is informed of the need for construction and modernization of facilities and of the district’s plans for facilities.” The district formed a District Advisory Committee to perform the following:
  - Determine enrollment projections and their impact on surplus space.
  - Inventory the capacity and the conditions of existing facilities.
  - Determine per student operating cost at each facility.
  - Evaluate specific schools considered for closure.
  - Identify specific new environmental/safety concerns for each site.
  - Determine projected cost-savings projected for each school considered for closure.
  - Identify housing/transportation options for displaced students.
  - Consider cost benefits of varying property disposition/use options.
  - Recommend transition strategies.
  - Make specific recommendations about specific school sites to the board.
3. The District Advisory Committee is to serve in an advisory capacity to the state administrator and be comprised of one student, one parent, one classified staff member, one teacher, one facilities representative, one fiscal representative, one education administrator, one community member, one business community and one city government representative.

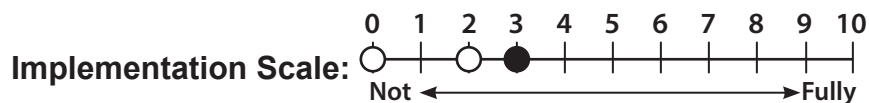
4. The district has completed the formation of its citizens' oversight committee for Measure GG and its meeting schedule shows that it has conducted two meetings during this review period, on May 11, 2017 and April 19, 2018. The district has established bylaws for the Citizen's Committee to define the role of committee members, which is to ensure conformance with the ballot language of Measure GG; however, the committee members interviewed continue to indicate they want to be apprised of facilities issues districtwide.
5. The chief business official (CBO) serves as the district resource person for the citizen's oversight committee and has dedicated a significant amount of time increasing the committee's understanding of school facilities planning and construction.

### Recommendations for Recovery

1. The district does not have a formal facilities planning committee, but formed a District Advisory Committee. The committee is to serve in an advisory capacity to the state administrator and its membership should continue to be constituted as noted above.
2. The district's Measure GG citizens' oversight committee should continue to meet and be apprised of the district's capital facilities projects.

### Standard Partially Implemented

July 2013 Rating: 0  
 July 2014 Rating: 0  
 July 2015 Rating: 2  
 July 2016 Rating: 3  
 July 2017 Rating: 3  
 July 2018 Rating: 3



## 3.1 Facilities Improvement and Modernization

---

### Legal Standard

The LEA maintains a plan for maintaining and modernizing its facilities. (EC 17366)

### Findings

1. The district adopted Board Policy 7110 to develop a facilities master plan in August 2014.
2. The district developed and the state administrator approved the districtwide facilities implementation master plan at its November 18, 2015 regular board meeting. This document identifies facility needs for maintenance and modernization at each school. The district also prepared a PowerPoint presentation regarding its facilities plans that was presented to the board on March 8, 2017; however, both plans have been shelved and the district has rolled out a number of projects incrementally without the benefit of a comprehensive facilities master plan.
3. The district's 2017-18 general fund budget as of April 7, 2018 contains a budget line item of \$3,616,972 for routine restricted maintenance.
4. The district passed \$90 million in Measure GG general obligation bonds to provide additional funding for new construction, repairs, and modernization of school facilities.

### Recommendations for Recovery

1. The district should update the facilities master plan using data from the Decision Insight demographic study discussed in Standard 2.6.
2. The updated facilities master plan should consider alternate proposals for the modernization, demolition and addition of school facilities, including school consolidation.
3. The updated facilities master plan should be made public at a meeting of the state administrator/board.
4. The district should annually measure progress on the items included in the facilities master plan.

## Standard Partially Implemented

July 2013 Rating: 2

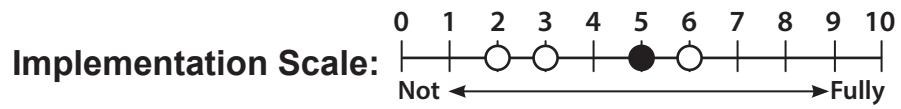
July 2014 Rating: 3

July 2015 Rating: 5

July 2016 Rating: 6

July 2017 Rating: 5

July 2018 Rating: 5



### **3.3 Facilities Improvement and Modernization**

---

#### **Legal Standard**

All relocatable buildings in use meet statutory requirements. (EC 17292)

#### **Findings**

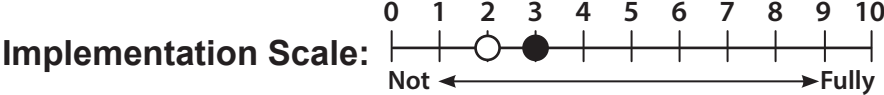
1. The district has architectural records of various ages for all its buildings.
2. The district has site maps of each school site that provide the building layouts and DSA identification numbers.
3. The district has developed a comprehensive list of all its modular buildings in an effort to determine their status with the DSA.
4. FCMAT was unable to confirm that all modular classrooms in the district have DSA approval.
5. The district is in process of demolishing dilapidating relocatable classrooms and terminating leases on leased relocatable classrooms in an effort to decrease its facility capacity.
6. The district has an inventory of leased portables.

#### **Recommendations for Recovery**

1. The district should continue to examine its architectural records to confirm that all buildings meet statutory requirements.
2. The district should consider the services of an architect in the effort to determine the DSA status of all its buildings.

# Standard Partially Implemented

July 2013 Rating: 2  
July 2014 Rating: 2  
July 2015 Rating: 3  
July 2016 Rating: 3  
July 2017 Rating: 3  
July 2018 Rating: 3



## 3.9 Facilities Improvement and Modernization

---

### Professional Standard

The LEA manages and annually reviews its state-approved five-year deferred maintenance plan and verifies that expenditures made during the year are included in the plan.

*Effective July 1, 2013, Assembly Bill 97 repealed State Allocation Board apportionment authority for the Deferred Maintenance Program and provided for the governing boards for each school district to have full local control over deferred maintenance expenditures, earnings and funds.*

*This standard is no longer applicable under current law and will be eliminated from the evaluation process and scoring rubric.*

### Standard Not Applicable

July 2013 Rating: 0

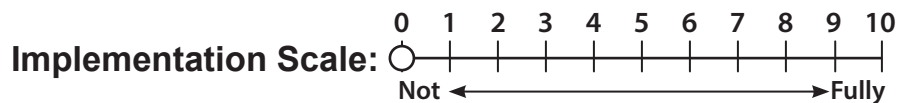
July 2014 Rating: 0

July 2015 Rating: N/A

July 2016 Rating: N/A

July 2017 Rating: N/A

July 2018 Rating: N/A





## 3.10 Facilities Improvement and Modernization

---

### Professional Standard

Staffs are knowledgeable about procedures in the Office of Public School Construction (OPSC) and the Division of the State Architect (DSA).

### Findings

1. In interviews with FCMAT, district staff indicated they have very little knowledge of the procedures of the OPSC. The chief facilities and operations officer position is vacant; however, a project and construction management firm with extensive knowledge of the DSA and OPSC supports the CBO on facilities issues. Nevertheless, the use of consultants does not build organizational capacity and leaves the district dependent on outside consultants for expertise.
2. The district uses the services of Project Support Services (PSS) for its facility project closeout for Measure K, but the district's Accounting Department now performs cost accounting for capital facilities projects.
3. The district continues to provide training opportunities for its management team members to increase their knowledge of OPSC and DSA. However, clerical staff at the Maintenance, Operations and Transportation Department should also be provided with professional development opportunities.

### Recommendations for Recovery

1. The district should retain a permanent chief facilities and operations officer to oversee its facilities planning and construction functions and build organizational capacity in these areas.
2. The district should support training for all staff members who will be involved in oversight and have responsibility for expending funds for construction and modernization projects.
3. The district should determine what kind of organization and staffing structure will be implemented to support decision-making and accountability for facilities and capital improvement projects completed with state and/or local funding.

## Standard Partially Implemented

July 2013 Rating: 2

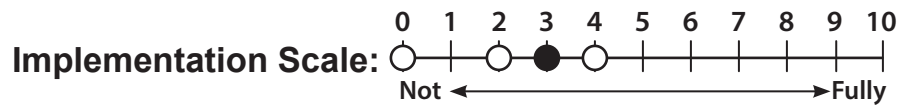
July 2014 Rating: 0

July 2015 Rating: 2

July 2016 Rating: 4

July 2017 Rating: 3

July 2018 Rating: 3



## 4.1 Construction of Projects

---

### Professional Standard

The LEA maintains a staffing structure that is adequate to ensure the effective management of its construction projects.

### Findings

1. The district chief facilities and operations officer position is vacant.
2. The district's new staffing structure for overseeing and managing construction projects consists of the CBO, and the director of MOT with support from an outside consultant, the Cordoba Corporation.
3. The district has either completed or is completing several projects since the last review. These include the architectural design work for the Oak Elementary LAWA sound insulation and modernization, architectural design work for the Morningside High School LAWA sound insulation and modernization, discontinuing lease agreements and removal of portables at the old City Honors site, installation of a new gate with electronic motor at Hudnall Elementary School, installation of new playground structure and matting at Bennett-Kew Elementary and Oak Elementary, replacement of the cooling tower at Worthington Elementary, completion of exterior painting at a portion of Inglewood High School, restroom modernizations at several sites, energy management retrofits, including new HVAC, controls and LED lighting, and the purchase of new classrooms to facilitate the consolidation of Woodworth Elementary with Monroe Middle School.

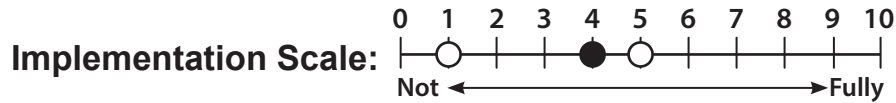
### Recommendations for Recovery

1. The district should establish a staffing and organizational structure with clearly defined roles and lines of authority to manage the expenditure of construction funds provided under Measure GG. The structure should include positions responsible for all communication with the state administrator, daily administration and decision-making, purchasing and bidding procedures, budgeting and accounting project funds, maintaining project records, approving project change orders, and providing public information.
2. The district should continue using an independent program manager to implement capital improvement projects using Measure GG and LAWA funds. It should also continue to outsource construction project management on projects on an as-needed basis until an adequate staffing structure is developed that can manage the projects.
3. The district should hire a permanent chief facilities and operations officer to develop organizational capacity in the areas of school facilities planning and construction.

4. The district should continue to employ an independent auditor to audit the Measure GG expenditures at the end of each fiscal year and to verify that funds have been expended according to the provisions contained in Education Code 15278 and the intended use of the bond.
5. Expenditures of funds from Measure GG bond proceeds should be accounted for separately in the district accounting records to allow for individual project identification and accountability.

### Standard Partially Implemented

July 2013 Rating: 1  
July 2014 Rating: 1  
July 2015 Rating: 1  
July 2016 Rating: 5  
July 2017 Rating: 4  
July 2018 Rating: 4



## 4.2 Construction of Projects

---

### Professional Standard

The LEA maintains appropriate project records and drawings.

### Findings

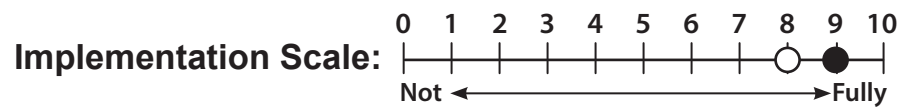
1. The district has established an organized records retention facility.
2. This facility previously held records related to all past construction projects, including bid documents, state school facility records, and architectural drawings. With new construction projects taking place, the district has determined that the older construction records should be packed, labeled and palletized for storage.
3. Prior records had been organized by school site and were easy to locate. The district had also implemented a checkout system for users who requested to view or check out the documents. Interviews indicated these elements are intended to continue with the new construction documents and that most recent records and drawings are also delivered and archived in electronic format.

### Recommendations for Recovery

1. The district should continue to maintain the facilities and construction records it has already organized.
2. A directory should be created for the facilities records room indicating the exact records available and their location.
3. A system should be developed to ensure all project architects and contractors provide all necessary documents for each project in an electronic format.
4. The district should develop and implement a system for electronic archiving and continue to request electronic copies of all records and drawings.

## Standard Fully Implemented

July 2013 Rating: 8  
July 2014 Rating: 8  
July 2015 Rating: 9  
July 2016 Rating: 9  
July 2017 Rating: 9  
July 2018 Rating: 9



## 6.1 Facilities Maintenance and Operations

---

### Legal Standard

The LEA is in compliance with requirement of the Williams case settlement. The governing board provides clean and operable flush toilets for students' use; toilet facilities are adequate and maintained. All buildings and grounds are maintained. (EC 17576, 17592.70-17592.73, 35186; CCR Title 5, Section 631, Section 4683, Section 14030)

### Findings

1. LACOE conducted the facilities inspections required under the Williams Act in September and October 2017 using the Facilities Inspection Tool (FIT) and schools received overall ratings of exemplary, fair or good, either at the initial visit or reinspection. The district conducted facilities inspections of schools not visited by LACOE in October 2017.
2. The district has a 2017-18 routine restricted maintenance account budget of \$3,616,972, which includes allocations for staff, repairs, parts and contracted services.
3. Site visits indicate a significant degradation of capital facilities. The district's Maintenance Department is taking steps to implement preventive maintenance measures, but because of staffing constraints, often operates in a reactionary mode.
4. The district's facilities capacity is roughly twice the amount needed to house its total student enrollment. Most of this excess capacity is old and in disrepair. As a result, the district is confronted with maintaining these facilities on a maintenance budget that is marginally adequate for a district half its size. As a first step toward reductions in facilities, the district is aggressively pursuing eliminating portable classrooms, either through the demolition of dilapidated buildings or the termination of leases on leased buildings.
5. The district's Maintenance Department staffing is under-sized relative to the size of the district, and the amount of building square footage that needs to be maintained.
6. Work orders generated as a result of unsafe or unsanitary conditions are now given priority in the SchoolDude work order system.
7. The concrete walkways at the secondary school sites, with the exception of Crozier Middle School, were heavily stained with chewing gum. It was reported that each school has been issued a pressure washer to abate this problem. However, some schools indicated that the pressure washers purchased were not powerful enough to clean chewing gum off the concrete. Other schools indicated that their pressure washers were borrowed by other school sites and never returned. The custodian supervisor indicated that custodians are now receiving training on how to use the pressure washers.

## Recommendations for Recovery

1. The district should continue facilities inspections as required by the Williams settlement and conducted by LACOE.
2. The district should continue to conduct facilities inspections at school sites not covered by the LACOE visits and use the FIT form to perform the inspections.
3. The district should adequately fund its Maintenance Department budget to ensure its ability to adequately maintain its school sites as required under the Williams legislation.
4. The district should purchase pressure washers with enough power to abate chewing gum off concrete walkways. The district should monitor the inventory of pressure washers and ensure that pressure washers are returned to the school site of origin if borrowed by another school.
5. The district should continue to require the school site administration or designee to conduct frequent daily inspections of all restroom facilities to ensure they are clean, and fixtures are in proper working order and accessible during school hours.

## Standard Partially Implemented

July 2013 Rating: 3

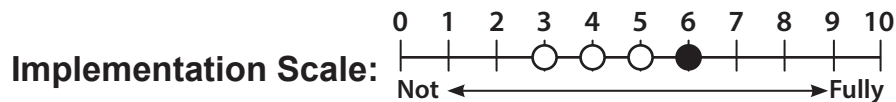
July 2014 Rating: 3

July 2015 Rating: 5

July 2016 Rating: 3

July 2017 Rating: 4

July 2018 Rating: 6





## 6.2 Facilities Maintenance and Operations

---

### Legal Standard

The LEA has established the required account for ongoing and major maintenance. (EC 17014), (17070.75)

### Findings

1. The district's 2017-18 Maintenance Department budget is \$3,616,972 which meets the account requirement under EC 17070.75
2. At the time of interviews, the CBO indicated that at the end of the 2016-17 fiscal year, the routine restricted maintenance account (RRMA) had a zero balance. Additionally, the CBO reports that based on spending patterns, the ending balance for RRMA will be zero for the 2017-18 fiscal year. Every site visited by FCMAT had facility maintenance issues. It is beyond the scope of this review to determine whether this is because of budgetary or personnel issues; however, the district should determine if it uses its funds to the fullest extent possible in light of the district's facility needs.
3. At the time of interviews, the director of MOT indicated that he routinely reviewed his budget and met with the CBO and the director of fiscal services to monitor expenditures. The director of MOT does not have authority to allocate funds for projects within RRMA. Additionally, he has not received specific training on reading, understanding, and using budget codes.
4. The district provided FCMAT with a multiyear plan for preventive and deferred maintenance needs showing the current year as 2016-17. While a list has been developed, it appears to lack authenticity. Many projects listed have inaccurate funding estimates compared to the scope of work that may be required. While a deferred maintenance plan is no longer required by the state, best practices dictate that the district develop and maintain a current plan for maintenance needs and budget adequate funds for those needs to prevent more expensive repair work in the future.
5. The Maintenance, Operations and Transportation fiscal year 2017-18 project list contains many projects that should be tracked via the work order system. Yearly items such as coordinating training or updating contracts (uniforms and elevators) are necessary but should not be tracked as facility projects. Many projects did not address repairs or upgrades to infrastructure components. The district continues to address its maintenance issues on an as-needed basis and does not have a budget for planned preventive maintenance projects that address the critical needs of major infrastructure related systems.

6. FCMAT's review of district-provided detailed budget reports showed what appear to be expenditures from the deferred maintenance (Fund 14) fund for fiscal year 2017-18 that do not address significant infrastructure maintenance or repairs. Those expenditures include equipment rental and consultant expenses for school consolidation.

## **Recommendations for Recovery**

1. The district should continue to maintain its maintenance budget at an amount necessary to meet the requirements of EC 17070.75
2. The district should address projects identified in the comprehensive, multiyear preventive or deferred maintenance plan. Additionally, accurate funding estimates should be used when projecting needed budget allocations.
3. The director of MOT should be given the authority to oversee the routine restricted maintenance account budget.
4. The position(s) that oversee the routine restricted maintenance budget should be trained to read and understand their budget. Those positions should have the authority and ability to allocate funds to appropriate projects and repairs. The budget should be regularly monitored with the goal of expending all funds by the end of the fiscal year. With the implementation of a multiyear maintenance and equipment replacement plan, the district will ensure transparency, accountability, and make certain that funds were spent on the proper needs of the district.
5. The district should continue to only charge costs associated with the maintenance of the facilities or grounds to the RRMA. Expenditures that do not align with the definition of RRMA can damage the trust and credibility of the district. The district should use logic and rationale for its determination of appropriate expenditures to the RRMA.
6. The district should only use funds within the deferred maintenance (Fund 14) fund for projects that involve significant infrastructure maintenance or repairs. The district should prepare and fund a multiyear budget to address the projects identified in the maintenance plan.
7. The district should create maintenance project list that identifies the need to repair or replace large deferred maintenance items, such as roofs, asphalt, cement, underground utilities, boilers, HVAC units, electrical systems, etc. based on life cycle costs.

## Standard Partially Implemented

July 2013 Rating: 2

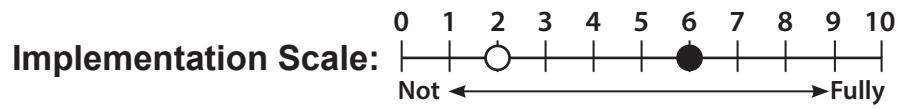
July 2014 Rating: 2

July 2015 Rating: 6

July 2016 Rating: 6

July 2017 Rating: 6

July 2018 Rating: 6



## 6.3 Facilities Maintenance and Operations

---

### Professional Standard

The LEA uses and maintains a system to track utility costs and consumption, and to report on the success of its energy program in reducing the cost of utilities. An energy analysis has been completed for each site.

### Findings

1. There is no board policy or administrative regulation to address tracking energy costs and making a commitment to energy conservation.
2. There is no system to track utility costs or energy consumption; however, the district provided a spreadsheet that identified all electrical meters and the annual kilowatt usage and costs for the 2017 calendar year.
3. The district does not utilize an energy management system (EMS) although it had a limited computerized system in the past.
4. During interviews in 2017, the district indicated a comprehensive energy analysis was completed. The district entered into an agreement with Alliance Building Solutions, Inc. on October 12, 2016 to provide the work and services necessary to install interior and exterior LED lighting, energy-efficient HVAC upgrades, and building automation and controls.
5. As of May 2018, the district has completed energy conservation projects through an agreement with Alliance Building Solutions. This work included the installation of interior and exterior LED lighting, energy-efficient HVAC upgrades, and programmable and communicating thermostats.
6. During interviews in 2017, the district indicated energy conservation projects, including new photovoltaic solar structures were to be funded through an “Energy Conservation Equipment Lease-Purchase Agreement” with Holman Capital Corporation. The maximum total amount for this project was not to exceed \$21,516,767 and was to be paid through a combination of Prop 39, Measure GG, and private funds. However, during interviews in 2018, the district indicated that the photovoltaic solar projects had been removed from the project list. The photovoltaic work was removed from the scope of energy conservation projects because the district shifted its focus to other measures with a shorter return on investment. These included occupancy sensors, lighting retrofits, and new HVAC equipment. The district funded the remaining energy conservation projects with Prop 39 and Measure GG funds.
7. During interviews in 2016, the district indicated there was an intention to hire a part-time person to monitor utility costs and assist with behavioral changes regarding utility usage. The United States Environmental Protection Agency (EPA) Energy Star program demonstrates that behavioral changes, training, and energy use tracking, allows an

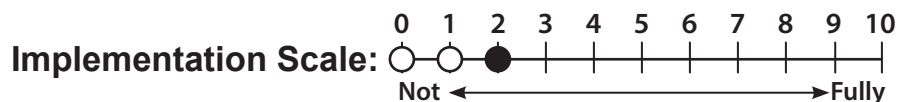
organization to create a self-sustaining energy conservation program. Interviews in 2017 and 2018 confirm this position had not been filled.

## Recommendations for Recovery

1. The district should develop a board policy and administrative regulation on tracking energy costs and making a commitment to energy conservation.
2. The district should identify or hire an individual dedicated to monitoring energy usage, focusing on staff behavioral changes regarding energy usage and identifying programs to help increase energy efficiency.
3. The district should develop a process to track utility costs and energy consumption. This process should incorporate using the district's utility providers' online monitoring tools. These tools can include energy usage charts, demand response programs, and smart meters. A district-level person should be assigned to track and monitor energy consumption and costs.
4. Energy conservation measures include interior occupancy sensors, lighting retrofits, and new HVAC equipment. Based on this, the district should assess the capability of its energy management system and consider its repair or replacement to expand the capabilities beyond these three areas.
5. The district should consider incorporating energy efficiency projects into its modernization projects as identified in Measure GG.

## Standard Partially Implemented

July 2013 Rating: 0  
July 2014 Rating: 0  
July 2015 Rating: 1  
July 2016 Rating: 1  
July 2017 Rating: 2  
July 2018 Rating: 2



## 6.4 Facilities Maintenance and Operations

---

### Professional Standard

To safeguard items from loss, the LEA keeps adequate maintenance records and reports, including a complete inventory of supplies, materials, tools and equipment. All employees who are required to perform custodial, maintenance or grounds work on LEA sites are provided with adequate supplies, equipment and training to perform maintenance tasks in a timely and professional manner.

### Findings

1. The district keeps adequate maintenance records and has inventoried all of the tools, materials, supplies and equipment that are stored at the maintenance and operations/central warehouse facility. The central warehouse facility has transformed from unkempt and disorganized to orderly and neat. The district continues to organize and improve the maintenance and operations/central warehouse facility with removal or discarding of unused or antiquated equipment.
2. Employees who are required to perform custodial, maintenance, or groundskeeping work are provided with adequate supplies and equipment to perform their tasks in a timely manner. Custodial staff at all school sites visited by FCMAT indicated they are provided with the supplies and equipment they need to perform their job. The delivery of custodial supplies continues to improve. The limited number of restrooms observed during site visits displayed sanitary conditions and had the appropriate supplies of toilet paper, hand soap and hand towels or operational air dryers.
3. School sites order custodial supplies from a central warehouse via the financial management system (PeopleSoft). The senior storekeeper orders all supplies for the warehouse. The custodian supervisor oversees the fulfillment of the maintenance and custodial supply requisitions from the school sites.
4. The district maintains a computerized inventory of the supplies kept at the central warehouse through the LACOE inventory control system; however, FCMAT was not provided with documentation of periodic or annual physical inventory counts. FCMAT observed that the central warehouse stock is sufficient to ensure orders from school sites can be completely filled regularly.
5. FCMAT observed that most schools maintain a small number of custodial supplies at the site, but they did not maintain a written or computerized supply inventory. The district hired a custodian supervisor in August 2017. As part of his daily duties, he is inspecting the stock levels of custodial supplies at each site. This process has ensured site custodians are not hoarding or overordering material. During site visits, FCMAT observed that many sites have identified areas for the storage of custodial supplies. These custodial closets have storage racks and have been organized in a neat and orderly manner. This allows the custodian supervisor to make quick visual inspections of material on hand.

6. FCMAT found adequate records of training for maintenance, custodial and groundskeeping staff. Training covered general topics such as ladder safety, defensive driving, blood borne pathogens, warehouse safety and workplace safety. Additionally, trainings for specific job descriptions were completed. Those included forklift training, CPR, asbestos awareness, and first aid. The district continues to complete annual trainings with thorough documentation and record keeping.
7. The custodian supervisor has implemented a process to monitor restrooms and check for unsanitary conditions. Site custodians at the secondary level have been instructed to police restrooms during passing periods to ensure supplies such as soap and paper products are fully stocked in each restroom. The custodian supervisor has created a checklist for this process and is beginning to review the checklists during his routine visits.
8. FCMAT observed that many new pieces of equipment had been purchased and provided to site custodians. All sites now appear to have auto-scrubbers, new backpack vacuums and pressure washers. Additionally, all elementary sites have carpet cleaners.

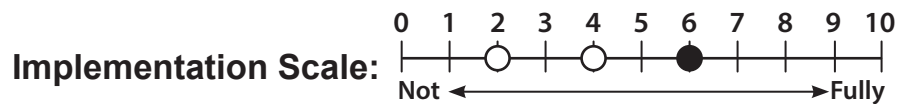
### **Recommendations for Recovery**

1. The district should continue to maintain and keep current a computerized inventory system for all MOT supplies, tools, and equipment. A schedule for replacement should also be developed.
2. The district should continue to provide staff with adequate supplies and equipment to perform their tasks.
3. The LACOE\PeopleSoft inventory system should be expanded, if possible, to school sites and networked with the central warehouse to support the direct ordering of supplies, communication of order status, and historical supply usage.
4. The supply inventory system should be periodically checked during the year, and a complete physical inventory count and reconciliation should be completed at least once per year to ensure count and value accuracy.
5. The district should continue to maintain a minimum inventory of custodial and maintenance supplies and equipment to support timely access to essential items based on the ordering information contained in the supply inventory system.
6. With the assistance of the custodian supervisor, sites should develop their own inventory for custodial supplies. The site administrator and the custodian supervisor should regularly review the inventory. Sites should standardize the amount of material in stock based on the number of restrooms and the student population. The approval for ordering site custodial supplies should come from the school site administrator and be reviewed by the custodian supervisor. An inventory list should be maintained in each custodial closet.

7. The district should continue to provide all custodial, maintenance and groundskeeping employees with training in the use of all products, equipment, procedures, safety and best practices. Records of all training including instructor, topic, dates, and attendees should be maintained.
  
8. The district should monitor industry best practices for maintenance, groundskeeping and custodial trades and provide equipment and training based on those professional procedures. This will ensure that current techniques are the most effective.

### Standard Partially Implemented

July 2013 Rating: 2  
 July 2014 Rating: 2  
 July 2015 Rating: 2  
 July 2016 Rating: 2  
 July 2017 Rating: 4  
 July 2018 Rating: 6





## 6.5 Facilities Maintenance and Operations

---

### Professional Standard

Procedures are in place for evaluating the quality of the work performed by maintenance and operations staff, and evaluations are completed regularly.

### Findings

1. The district has procedures for evaluating the quality of work performed by the maintenance and operations staff.
2. The district has developed an organizational chart for the Maintenance, Operations, and Transportation Department that outlines supervisory and evaluation responsibilities. The reporting structure includes a custodian supervisor, who oversees day and night site custodians. The director of MOT directly oversees approximately 29 full-time equivalent (FTE) staff, including an administrative assistant, transportation coordinator, custodian supervisor and maintenance and groundskeeping employees. Although span of control refers to the number of subordinates reporting directly to a supervisor, it may also refer to the number of departments a supervisor can reasonably manage. The director of MOT has management assistance in only one functional area of his responsibility. With the director's increased involvement in facility projects, his span of control appears to be excessive and prevents adequate supervision.
3. The custodian supervisor supervises and evaluates 65 FTE site custodians in conjunction with the site principals. Interviews with principals and district administration reported that the evaluation process is effective. The custodian supervisor addresses technical skills, while the principals address soft skills, such as communication and interaction with staff.
4. At the time of the visit by FCMAT, evaluations for all maintenance, custodial, groundskeeping and transportation staff members had been completed for 2017-18. FCMAT reviewed district-provided evaluations that showed thorough notes, identified recommended goals or areas of needed improvement and gave commendations when possible.
5. The director of MOT and the custodian supervisor routinely meet with the Human Resources Department to review employee performance.
6. The district has implemented a thorough return to work program.

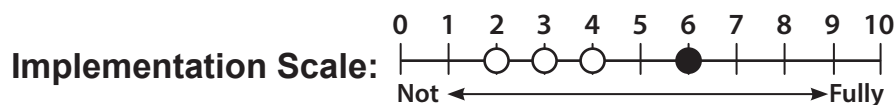
### Recommendations for Recovery

1. The district should continue to follow its adopted procedures for the evaluation of district maintenance and operations staff.

2. The district should review and maintain its organizational chart for the Maintenance, Operations, and Transportation Department and update it as changes are made. This information should be distributed to all sites and affected personnel in the district.
3. Because of the amount of time the director of MOT spends in overseeing facility construction projects and with the absence of a chief of facilities and operations officer, the district should consider hiring a full-time facility director. This would allow the director of MOT to focus on day-to-day maintenance and operations of the district.
4. If the district does not hire a facility director, it should consider hiring additional management assistance for the director of MOT while the position of chief facilities and operations officer position is vacant. The director of MOT's current span of control is excessive and prevents adequate supervision.
5. The district should continue to complete all evaluations according to district timelines. The Human Resources Department should continue to meet with the director of MOT in an effort to monitor evaluations and ensure they are completed as prescribed and align with collective bargaining agreements.
6. The district should provide the newly hired custodian supervisor formal training in employee performance evaluations. While the custodian supervisor completed and documented employee performance thoroughly, proper training will continue to ensure those evaluations meet all legal and collective bargaining requirements

### Standard Partially Implemented

July 2013 Rating: 2  
 July 2014 Rating: 2  
 July 2015 Rating: 3  
 July 2016 Rating: 3  
 July 2017 Rating: 4  
 July 2018 Rating: 6



## 6.6 Facilities Maintenance and Operations

---

### Professional Standard

The LEA has identified major areas of custodial and maintenance responsibility and specific jobs to be performed. Written job descriptions for custodial and maintenance positions delineate the major areas of responsibility for each position.

### Findings

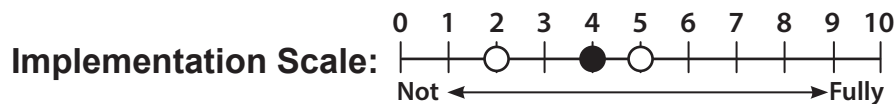
1. The district has updated the organizational chart for the Maintenance, Operations, and Transportation Department to indicate all maintenance, operations, and groundskeeping positions report to the director of MOT. The district has added a custodian supervisor who oversees all site custodians in conjunction with the site principals.
2. The district reported that it has begun to update maintenance and custodial job descriptions. At the time of document review, the district provided a job description for custodian (head-middle-lead), but other documents were employment opportunity postings, which contained abbreviated job descriptions and duties. FCMAT subsequently requested copies of a sample of job descriptions; however, none were provided. The Americans with Disabilities Act (ADA) permits employers to define a job and the functions required to perform it, including qualifications and work quality and quantity standards. Although ADA does not require written job descriptions, having these before advertising or interviewing applicants is strong evidence of whether a particular job function, such as driving, is considered an essential function. For this reason, keeping job descriptions current and listing all essential job functions is vital in managing the risk of ADA claims.
3. The district has developed a custodial handbook that identifies cleaning methods and performance standards for custodial positions. All custodial staff have received this handbook and have been trained to its content. During site visits, FCMAT observed both principals and custodians were familiar with the custodial handbook and the handbook was readily available upon request.
4. The district has developed schedules for all site custodians. The schedules are broad in description, but identify work shift hours, break times and lunch. The schedules identify specific areas of responsibility.
5. The custodian supervisor has started monitoring custodial performance by use of an activity tracker. This is designed to improve the efficiency of the custodians' schedule.
6. The district has not developed a handbook for maintenance or groundskeeping personnel that identifies performance standards.

## Recommendations for Recovery

1. The district should routinely review and maintain its organizational chart for the Maintenance, Operations, and Transportation Department and update it as changes are made. This should be communicated to site staff to ensure that problems or commendations are communicated through the proper chain of command.
2. All maintenance and custodial job descriptions should be reviewed, updated, board approved and published in a standardized format. Job descriptions should reflect the roles, tasks, and supervisory responsibilities under the current organization structure.
3. The district should develop performance standards for all maintenance and groundskeeping positions to provide a basis for performance evaluations.
4. With the implementation of a custodial handbook, the district should continue using the cleaning methods and performance standards as part of employee evaluation criteria.
5. The district should continue to use the custodial activity tracker to modify and improve the efficiency of custodians. By doing this, schedules can become more detailed, outlining normal tasks, describing each facet of the task and assigning an allotted time to each task. Additionally, substitute custodians will be able to follow these types of schedules with limited instruction. A detailed work schedule also ensures equal distribution of the workload.

## Standard Partially Implemented

July 2013 Rating:	2
July 2014 Rating:	2
July 2015 Rating:	4
July 2016 Rating:	4
July 2017 Rating:	5
July 2018 Rating:	4



## 6.7 Facilities Maintenance and Operations

---

### Professional Standard

The LEA has an effective written preventive maintenance plan that is scheduled and followed by the maintenance staff and that includes verification of work completed.

### Findings

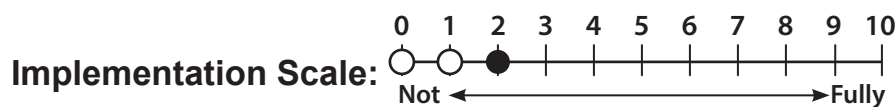
1. The district has a limited written preventive or routine maintenance plan. The plan includes HVAC filter replacement, vehicle maintenance and fire extinguisher inspections. The plan does not include major system components such as painting, HVAC servicing, roofing, flooring, asphalt resurfacing, electrical upgrading, or plumbing repair.
2. The district does not maintain a schedule for repairing or replacing equipment. Because of this, facility modernization projects may not include the needed upgrades of critical infrastructure components.
3. The work order system allows for the reporting of issues that require the Maintenance Department's attention. The director of MOT or the department's administrative assistant assigns daily work orders to the maintenance staff based on immediate site needs.
4. At the time of document review, the work order system indicated that there were approximately 435 open/pending work orders. Documentation provided to FCMAT indicated that many work orders were completed in a timely manner. Interviews with site administrators echo that finding, indicating that the maintenance staff is responsive to work orders.
5. The district is in the process of reducing the amount of usable square footage, but the Maintenance Department is not adequately staffed to maintain the existing facilities.
6. The district has implemented a new computerized work order system, SchoolDude, which became the active work order system in October 2016. Principals report they have access to the system and are comfortable navigating through the program, but indicate school site office managers track most work orders. Principals report that they routinely upload pictures to the work order requests, which often times results in a faster response because it clearly communicates the severity of a particular problem.
7. The district has subscribed to the preventive maintenance module in the SchoolDude program and has implemented a limited preventive maintenance plan. Work orders are automatically generated and assigned for HVAC filter replacement, vehicle maintenance and fire extinguisher inspections.

## Recommendations for Recovery

1. The district should develop a written, comprehensive and proactive preventive maintenance plan that includes identified annual preventive maintenance projects, service intervals, long-term repair/replacement schedules, and costs as part of the overall fiscal recovery plan. The preventive maintenance plan should be reviewed and updated no less than annually. The district should provide annual budget allocations to support the plan.
2. The district should establish a system of evaluating repair or replacement of equipment based on age, repair frequency, cost to repair, and replacement cost. The district should regularly budget for the repair and replacement of necessary maintenance equipment.
3. The district should expand the list of regularly scheduled preventive maintenance tasks in the work order system to include items such as testing emergency lighting, cleaning roof gutters and storm drain inlets, and cleaning and repair of equipment. Work orders should be regularly reviewed and analyzed to identify recurring needs, and these needs should be incorporated into maintenance project planning.
4. The district should consult with maintenance, groundskeeping, and custodial staff when developing a preventive maintenance plan and facility modernization projects. Employees in these departments have historical knowledge of critical components that need replacement and maintenance.
5. Maintenance Department work order review procedures should be established and communicated to maintenance staff and site administrators. After work orders are completed, they should be electronically signed by the employee performing the work and the site principal, as well as reviewed by the department head for timeliness, efficiency, and cost. The district should review its organizational structure and budget to determine if additional staff can be added to assist in completing maintenance work orders.
6. The district should continue to maximize the use of the work order system and continue to provide training to all district maintenance and applicable site personnel in its use.

## Standard Partially Implemented

July 2013 Rating:	0
July 2014 Rating:	0
July 2015 Rating:	1
July 2016 Rating:	1
July 2017 Rating:	1
July 2018 Rating:	2



## 6.8 Facilities Maintenance and Operations

---

### Professional Standard

The LEA has planned and implemented a maintenance program that includes an inventory of all facilities and equipment that will require maintenance and replacement. Data should include the estimated life expectancies, replacement timelines, and the financial resources needed to maintain the facilities.

### Findings

1. FCMAT's site visits reflected no shortage of facility or equipment needs.
2. As was also discussed in Standard 6.1, site visits indicate a significant degradation of capital facilities. The district has implemented a limited preventive/proactive maintenance plan. The district Maintenance Department operates in a reactionary mode, resulting in the inability of the maintenance staff to keep up with the decay, affecting district operations.
3. The district has created a master inventory of facilities list. On April 15, 2015 the district awarded a contract to AssetWorks to complete a physical asset inventory and provide services to bar code, tag assets, and provide an exception report. The district did not provide documentation that all items on this inventory list had been updated since 2015. Consequently, while the 2015 inventory shows various items such as audio/visual equipment, iPad/tablets, computers, servers, printers, copiers, kitchen equipment, science equipment, vehicles, portable buildings and permanent buildings being tracked including useful life, acquisition date, and original cost, there is significant concern that this list is incomplete and not up-to-date. See Standard 10.5 in the finance section for further details.
4. The district has developed a detailed inventory of buildings, including building square footage, site acreage, quantity of landscape turf, and quantity of asphalt.
5. The district does not maintain an equipment replacement schedule.

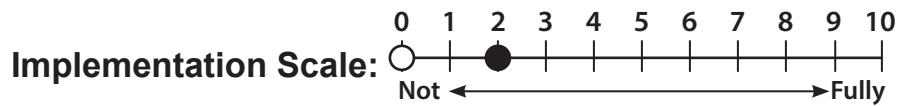
### Recommendations for Recovery

1. The district should use the building inventory list to determine accurate maintenance and operations staffing levels using California Association of School Business Officials (CASBO) and Florida's Department of Education formulas.
2. The district should develop a replacement schedule for all of the equipment in its inventory, including a list of funding sources for equipment purchased with federal funds. The district should annually budget for the replacement of necessary equipment based on the replacement schedule it develops.
3. The district should inventory items that have a useful life of one year or more and cost \$500 or more per unit. If items are purchased with federal funds, the district is required

to include additional information in its inventory records, including the funding source, titleholder, and percent of federal participation pursuant to 34 CFR 80.32 and 5 CCR 3946. In addition, a physical inventory should be completed every two years, ensuring the master inventory list is kept up to date. Asset tags should be placed on appropriate units at the time of delivery to the district warehouse and before distribution to the individual sites or departments

### Standard Partially Implemented

July 2013 Rating: 0  
July 2014 Rating: 0  
July 2015 Rating: 0  
July 2016 Rating: 0  
July 2017 Rating: 2  
July 2018 Rating: 2





## 6.9 Facilities Maintenance and Operations

---

### Professional Standard

The LEA has a documented process for prioritizing and assigning routine repair work orders. The LEA has a work order system that tracks all maintenance requests, the employee assigned, dates of completion, labor hours and the cost of materials.

### Findings

1. In October 2016, the Maintenance Department began using SchoolDude as the district's work order system. All open work orders in the previous software system, Track-It, were converted to SchoolDude.
2. The district has provided training for the use of SchoolDude to principals, vice principals, office managers, and maintenance staff.
3. The Maintenance Department administrative secretary electronically organizes work orders and assigns them daily to the maintenance staff. The director of MOT monitors this process and will reassign work based on emergency or technical expertise needed to complete a specific work order.
4. Maintenance staff has been issued electronic tablets, which has replaced the need to print work orders. The maintenance staff electronically documents all time associated with each work order.
5. The SchoolDude work order system has the capability to be updated in real time. While the maintenance staff regularly updates details about assigned work orders, it is not done daily. This is verified by interviews with site principals. Principals indicate they do not sign off on the work orders once completed, but can check the work order system to determine the status of a work order request. Site administrators report that the need for follow up phone calls to the Maintenance Department has been reduced because of the effective use of the work order system and the routine site visits by the director of MOT.
6. Principals report that most work orders are addressed in a timely manner; however, all maintenance activities are reactionary, with only a limited amount of maintenance activities being preventive.

### Recommendations for Recovery

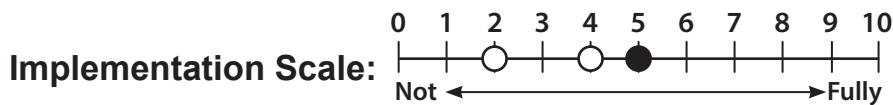
1. The district should continue to implement SchoolDude and continue to expand the information that is recorded within the software. Work orders should be updated daily with information such as the status of the repair, parts or material used, and labor hours required to complete a work order. This should be done at least daily to ensure timely and accurate communication to site staff. This system would allow the Maintenance Department to better predict required budgets for the future and the personnel required

to complete work orders in a timely manner. Additionally, it can reduce the need for site administrators to follow up on pending work orders via phone. Updating the work order system daily will prevent a lack of timely information.

2. The Maintenance Department administrative secretary should continue to assign work orders.
3. The Maintenance Department should immediately communicate to school site administration when work orders are completed. This should be done both electronically through the work order system and with face-to-face communication. This will allow site administration to verify the completion of work orders.
4. The Maintenance Department should use work order information to help the district determine accurate maintenance and operations staffing levels. Formulas such as those developed by CASBO and Florida's Department of Education can assist in these calculations.
5. The district should review its organizational structure and budget to determine if additional maintenance staff should be added to assist in completing maintenance work orders and to ensure work orders are completed in a timely manner.
6. The district should implement policies and procedures to determine work order priority and estimated completion dates as part of the feedback to school sites.

### Standard Partially Implemented

July 2013 Rating: 2  
July 2014 Rating: 2  
July 2015 Rating: 4  
July 2016 Rating: 4  
July 2017 Rating: 5  
July 2018 Rating: 5



## 7.2 Instructional Program Issues

---

### Legal Standard

The LEA has developed and maintains a plan to ensure the equality and equity of all of its school site facilities. (EC 35293)

### Findings

1. The district has no specific policy or plan on ensuring equality and equity for each of its school site facilities.
2. Board Policy 7110 authorizes the development of a facilities master plan based on district needs and aligned with the district's goals for the instructional program. The district has prepared a 2012 facilities implementation plan that addresses facility conditions in relationship to educational program development. The plan contains a comprehensive inventory of attributes for each of the district school sites, the available facilities and plans for their improvement. There is also a comparative assessment of the sites and their existing needs across a range of areas, such as flooring, electrical, computing capacity and other quantifiable metrics. The master plan was approved at the November 18, 2015 regular board meeting.
3. The district has created multiple project lists for various sites. However, because of a loss in enrollment, those priorities have changed. As of March 2017, the district has created a list of refocused projects that will be addressed with Measure GG funds.
4. As of May 2018, the district has again refocused the type and scope of projects throughout the district. The master plan identified on the district's website is a draft and not a board-approved document. Additionally, the district master plan does not include a condition assessment of campus infrastructure or major system components and strictly focuses on renovation and new construction.
5. The current facilities master plan does not reflect the need for school consolidation or elimination of unused buildings necessitated by declining enrollment.
6. The district utilized the services of CTPED Safe Schools to develop a campus security assessment report for each of its campuses.
7. In November 2012, the district passed Measure GG, which provides \$90 million for future construction projects. The bond language identifies all district sites as eligible for improvements including school site health, safety and security projects; renovation, repair, upgrade, and construction projects; wiring and technology for instructional support and learning projects; and other miscellaneous projects such as issues identified during construction, unforeseen conditions, rentals/leases, and other work necessary to complete these projects.

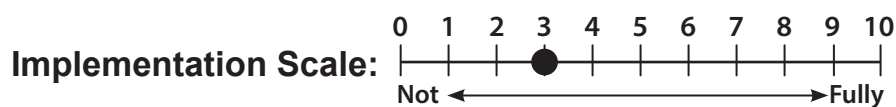
8. LACOE performs Williams Act inspections on nine of the district’s sites and the district inspects the remaining sites.

### Recommendations for Recovery

1. The district should develop and adopt a board policy on equality and equity in the district’s school sites.
2. Because of decreasing enrollment, the district should consider school consolidation allowing the limited funds from Measure GG to be used equitably and efficiently. The district should also update the facilities master plan and submit it to the state administrator/board for approval. This updated plan should reflect the strategic plans for school consolidation and elimination of unused buildings as well as infrastructure or major system components. Once this plan is updated and approved, the district should follow it.
3. The recommendations developed in the campus security assessment reports should be implemented as funding allows at each school campus.
4. In expending the funds from Measure GG outlined in the scope of projects identified in the bond language, the district should organize and prioritize the projects to maximize attendance areas and physical capacity of each site, and account for decreasing enrollment projections before using funds to enhance school sites.
5. The district should continue to perform a Williams Act inspection on all sites to ensure every site has accurate information for inclusion in the School Accountability Report Card (SARC) and facility deficiencies can be identified.

### Standard Partially Implemented

- July 2013 Rating: 3  
July 2014 Rating: 3  
July 2015 Rating: 3  
July 2016 Rating: 3  
July 2017 Rating: 3  
July 2018 Rating: 3



## 7.4 Instructional Program Issues

---

### Professional Standard

The LEA's grounds are appropriately landscaped and maintained to enhance an educational environment.

### Findings

1. The district has implemented a team approach to groundskeeping duties in which teams visit sites weekly to maintain the grounds, landscaping, and gardening. The district has a landscaping schedule. Each employee in the Groundskeeping Department has been provided a work day schedule and an updated job description.
2. Site principals interviewed by FCMAT indicated increased satisfaction with the landscaping conditions at their sites. FCMAT observed an improvement of general landscape conditions and functional irrigation systems at some sites.
3. The maintenance/transportation organizational chart identifies a clear reporting structure and chain of command for the Groundskeeping Department. The reporting structure indicates the director of MOT oversees approximately 29 FTEs, including administrative assistant, transportation coordinator, custodian supervisor and maintenance and grounds employees. Although span of control refers to the number of subordinates reporting directly to a supervisor, it may also refer to the number of departments a supervisor can reasonably manage. The director of MOT has management assistance in the custodial area of his responsibility. With the director's increased involvement in facility projects, his span of control appears to be excessive and prevents adequate supervision of the Groundskeeping Department.
4. The district provides groundskeepers with equipment such as blowers, weed eaters, and turf edgers. Employees report that their equipment is new, well maintained and is adequate to perform their job duties. Additionally, the district has purchased a new vehicle for the traveling groundskeeping team. The district has inventoried all of the equipment and tools in the Groundskeeping Department; however, this inventory report is combined with all other departments, making it difficult to determine the number of tools dedicated to the traveling groundskeeping team.
5. The landscaping condition at the sites visited by FCMAT has improved. However, many areas are poorly maintained, continuing to show signs of neglect. Interviews with site administration indicate that the groundskeeping team follows the posted schedule; however, a lack of adequate staffing, proper training and antiquated irrigation infrastructure, continues to prevent significant improvements in the district's overall landscape condition.
6. Interviews and documents indicate the director of MOT makes routine visits to school sites and reviews the general condition of the schools with principals. The director of MOT, in conjunction with site principals complete an internal document titled "School

Inspection Report.” This document records only information specific to trip hazards or other problems specifically related to landscaping conditions. This document does not allow a principal or the director to document the current condition of turf, irrigation, floral plantings, or pruning.

7. Interviews indicated that some of the grounds personnel have been promoted without completing an apprenticeship program or performing specialized training in the landscaping and gardening trade. The district has relied on on-the-job training for professional development and experience. When this is the sole method of providing work experience and the senior employees lack journeyman-level experience, new employees will fail to learn the trade secrets and skills needed to be successful and skilled.
8. At the time of interviews, the Groundskeeping Department had five FTE positions, a reduction of one FTE from the 2016-17 year.
9. The district adopted Board Policy 3510 in August 2014 on green school operations, which includes considering sustainability and student health in making landscaping decisions.
10. The district is negotiating the purchase of a cloud-based irrigation clock system with Weathermatic. This will allow the district to meet Board Policy 3510 and reduce water consumption for irrigation purposes.

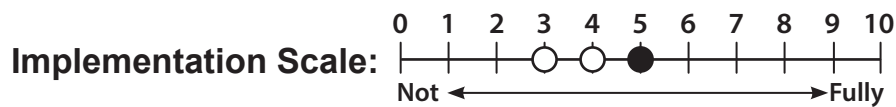
## **Recommendations for Recovery**

1. The district should regularly review and evaluate the team-scheduling concept to ensure its effectiveness, and develop and adopt minimum standards for grounds maintenance and team performance.
2. The district should review its organizational structure and budget to determine if additional groundskeeping staff should be added to assist in completing groundskeeping work.
3. The director of MOT should review with site administration specific concerns related to landscape and curb appeal conditions when visiting school sites. The director should modify the gardeners’ work schedules as needed to address individual site needs.
4. The equipment for the traveling groundskeeping team should be clearly identified and specifically assigned to safeguard it from loss.
5. The district should consider new water conservation landscaping designs at each of its sites to conform to Board Policy 3510.
6. The district should use the inventoried amounts of ornamental and athletic turf to determine accurate groundskeeping staffing levels. This information can help the district determine accurate groundskeeping staffing levels. Formulas developed by agencies such as Florida’s Department of Education can assist in these calculations.

7. The district should revise the school inspection report to include information regarding documentation of the current condition of turf, irrigation, floral plantings, and pruning.
8. When determining the appropriate staffing level, the district should create descriptive word pictures that identify the acceptable level of care to ensure the conditions on its campuses meet the standards of the community and support the district’s educational mission. Example descriptions can be found using guidelines from the Association of Physical Plant Administrators (APPA).
9. The district should utilize local vendors, community colleges, and various online trainings and webinars to ensure groundskeeping personnel have up-to-date knowledge and skills.

### Standard Partially Implemented

July 2013 Rating: 3  
 July 2014 Rating: 3  
 July 2015 Rating: 5  
 July 2016 Rating: 4  
 July 2017 Rating: 4  
 July 2018 Rating: 5



## 8.2 Community Use of Facilities

---

### Professional Standard

The LEA has a plan to promote community involvement in schools.

### Findings

1. Board Policy 1330 recognizes that district facilities are a community resource authorized for use by community groups if they do not interfere with school activities. The district has made district facilities available to responsible organizations, associations and individuals of the community for appropriate activities.
2. The district received and approved numerous applications for use of school property to date in the 2017-18 fiscal year. The process involves both site and district-level approvals.
3. The district uses Procedure 1330, Regulation 1330, and a fee schedule (Price List) last updated in July 2016.

### Recommendations for Recovery

1. The district should continue to facilitate and promote community use of facilities and consider using the district webpage to communicate the availability of public facilities.
2. Use of facilities requirements and fees should continue to be regularly reviewed to ensure that community use does not encroach on school resources and prevent the district from achieving its own established goals and priorities.
3. The district should maintain community use facilities in good condition.

### Standard Fully Implemented

July 2013 Rating	7
July 2014 Rating	8
July 2015 Rating:	8
July 2016 Rating:	8
July 2017 Rating:	9
July 2018 Rating:	9





## 9.1 Communication

---

### Professional Standard

The LEA fully apprises students, staff and community of the condition of its facilities and its plans to remedy any substandard conditions. The LEA provides access to its facilities staff, standards and plans.

### Findings

1. The district communicates the condition of its facilities to the staff and community primarily through the SARC, which is available on the district website. The facilities information contained on the SARC webpage is presented as up to date. The primary source for facilities information for the SARC is the Williams Act Facilities Inspection Tool (FIT) forms completed by LACOE. Additionally, the district has begun periodic facilities inspections for the nine sites not inspected by LACOE: Bennett-Kew, Highland, Kelso, Payne, Oak Street, Worthington, La Tijera, City Honors Prep, and the Continuation School. The district does not use the FIT form for its routine inspections, but the SARC reports show results of inspections using the standards established by the FIT form. Staff interviewed by FCMAT confirmed that the director of MOT has significantly increased the number of facilities visits and inspections.
2. The SARC reports still refer to participation in the state deferred maintenance program, which is no longer in operation.
3. The district has continued its Measure GG citizens' oversight committee and has held two meetings over the last review period, with another scheduled after FCMAT's visit. Interviews with committee members acknowledge that the meetings have served as an effective platform to communicate information about facilities plans and problems. Interviews with site administrative staff confirm that information from the oversight committee meetings is disseminated regularly via email and in principal's meetings.
4. The new district work order system has the ability to provide complete information on the status of work orders, and the site administrators have received training on using the new system.

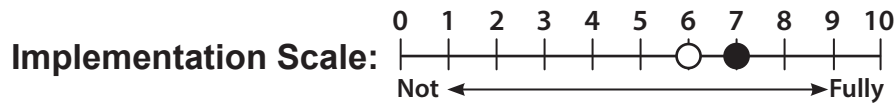
### Recommendations for Recovery

1. Information on the condition of school facilities contained in the SARC reports online should continue to be reviewed and updated regularly to ensure accuracy. References to the district's participation in the state deferred maintenance program should be removed since the state no longer funds this program.
2. Though the district has begun a routine inspection of all facilities, those sites that are only inspected using the internal form should have the results officially transferred into the format of a FIT form to ensure standardization of results for the SARC report.

3. The district should continue to regularly provide information to the public on its plans for facility improvement. The district should consider providing a monthly facilities report on its regular monthly board meeting agenda to communicate facilities conditions and projects to the community of Inglewood.
4. The district's citizens' oversight committee should meet on a regular schedule for the oversight of the expenditure of Measure GG bond funds.

### Standard Partially Implemented

July 2013 Rating	6
July 2014 Rating	6
July 2015 Rating:	7
July 2016 Rating:	6
July 2017 Rating:	7
July 2018 Rating:	7



## 10.1 Charter Schools

---

### Legal Standard

The LEA meets the audit and reporting requirements of Proposition 39 as it relates to charter schools. (EC 47614; CCR Title 5, Sections 11969.1-11969.10)

### Finding

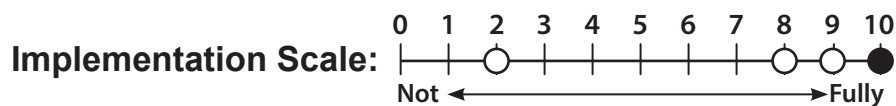
1. Board Policy 7160 supports the access of charter school students to safe and adequate facilities and was updated August 20, 2014. Under this board policy, the district is required to make facilities available to eligible charter schools in accordance with law. These facilities are to be contiguous, furnished, equipped, and sufficient to accommodate students in conditions reasonably equivalent to those students attending other district schools.

### Recommendations for Recovery

1. The district should continue to maintain compliance with Board Policy and Administrative Regulation 7160 supporting charter school facility needs requests.
2. The district should continue to consider facilities use requests from charter schools as they are made.

### Standard Fully Implemented

July 2013 Rating: 2  
July 2014 Rating: 8  
July 2015 Rating: 8  
July 2016 Rating: 9  
July 2017 Rating: 10  
July 2018 Rating: 10



## 13.2 Maintenance and Operations Fiscal Controls

---

### Professional Standard

The Maintenance and Operations Departments follow standard LEA purchasing protocols. Open purchase orders may be used if controlled by limiting the employees authorized to make the purchase and the amount.

### Findings

1. The district has developed a Purchasing/Warehouse Procedures/Guidelines Manual that provides guidelines, policies and procedures governing the Purchasing/Warehouse Department. The manual is undated so does not provide specific information on when it was last updated; however, because of a reference in the manual regarding a bid limit enacted on January 1, 2018, it appears that the manual was updated during the last review period. The manual contains some purchasing best practices and interpretations of laws and rules and regulations for school district purchases. (See Standard 10.5 in the finance section for further details.)
2. There are open purchase orders in the Maintenance, Operations, and Transportation Department. (See Standard 10.4 and 10.5 in the finance section for details.)
3. The senior storekeeper is responsible for purchasing all of the supplies held in the warehouse. The updated Purchasing/Warehouse Procedures/Guidelines Manual includes written purchasing procedures regarding the procurement of supplies for the warehouse.
4. The district-provided purchasing manual included a step-by-step description of the purchasing requisition process. Staff interviewed by FCMAT were generally aware of the written procedures regarding district purchasing processes.
5. Documentation provided indicates that there has been a reduction in the number of open purchase orders being utilized. Open purchase orders are to identify those who are authorized to purchase supplies or noncapitalized equipment on behalf of the district; however, they do not always contain that information.
6. A condensed version of purchasing procedures for purchasing warehouse supplies has been developed. Ordering authority and the approval processes are routed through the district's financial system.

### Recommendations for Recovery

1. All district purchasing procedures should continue to be communicated to the appropriate staff members.
2. The district should develop a standard schedule to review and update the purchasing procedures manual at a frequency that supports the district's processes and coincides with the district's purchasing authority renewal schedule. This schedule should become part of

the manual and assigned staff should update and publish this document annually. The date of the update should also be displayed on the manual.

3. The district should continue to maintain a justifiable number of open purchase orders in use by the Maintenance and Operations Department. Open purchase orders should always indicate who is authorized to purchase supplies or noncapitalized equipment on behalf of the district.
4. The district should continue to provide site and department administrators and managers with training of purchasing best practices and district policy.

### **Standard Partially Implemented**

July 2013 Rating: 3

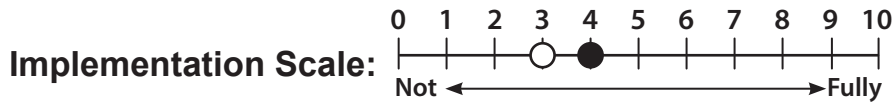
July 2014 Rating: 3

July 2015 Rating: 3

July 2016 Rating: 3

July 2017 Rating: 3

July 2018 Rating: 4





# **Table of Facilities Management Ratings**





Facilities Management Standards		July 2013 Rating	July 2014 Rating	July 2015 Rating	July 2016 Rating	July 2017 Rating	July 2018 Rating
1.1	<p>LEGAL STANDARD – SCHOOL SAFETY</p> <p>The LEA has adopted policies and regulations and implemented written plans describing procedures to be followed in case of emergency, in accordance with required regulations. All school administrators are conversant with these policies and procedures. (EC 32001-32290, 35295-35297, 46390-46392, 49505; GC 3100, 8607; CCR Title 5, Section 550, Section 560; Title 8, Section 3220; Title 19, Section 2400)</p>	2	2	3	3	5	7
1.3	<p>LEGAL STANDARD – SCHOOL SAFETY</p> <p>The LEA has developed a comprehensive safety plan that includes adequate measures to protect people and property. (EC 32020, 32211, 32228-32228.5, 35294.10-35294.15)</p>	3	3	3	3	4	6
1.8	<p>LEGAL STANDARD – SCHOOL SAFETY</p> <p>School premises are sanitary, neat, clean and free from conditions that would create a fire or life hazard. (CCR Title 5, Section 630)</p>	2	3	3	2	4	6
1.9	<p>LEGAL STANDARD – SCHOOL SAFETY</p> <p>The LEA complies with Injury and Illness Prevention Program requirements. (CCR Title 8, Section 3203)</p>	1	1	3	2	5	6
1.15	<p>LEGAL STANDARD – SCHOOL SAFETY</p> <p>The LEA maintains updated material safety data sheets for all required products. (LC 6360-6363; CCR Title 8, Section 5194)</p>	1	2	2	2	3	5
1.16	<p>PROFESSIONAL STANDARD – SCHOOL SAFETY</p> <p>The LEA has a documented process for issuing and retrieving master and submaster keys. All administrators follow a standard organizationwide process for issuing keys to and retrieving keys from employees.</p>	3	3	4	4	5	6

Facilities Management Standards		July 2013 Rating	July 2014 Rating	July 2015 Rating	July 2016 Rating	July 2017 Rating	July 2018 Rating
1.18	<p>PROFESSIONAL STANDARD – SCHOOL SAFETY</p> <p>Outside lighting is properly placed and is monitored periodically to ensure that it functions and is adequate to ensure safety during evening activities for students, staff and the public.</p>	5	5	6	5	5	5
1.20	<p>PROFESSIONAL STANDARD – SCHOOL SAFETY</p> <p>The LEA maintains a comprehensive employee safety program. Employees are made aware of the LEA's safety program, and the LEA provides in-service training to employees on the program's requirements.</p>	1	1	2	2	5	6
2.2	<p>LEGAL STANDARD – FACILITY PLANNING</p> <p>The LEA seeks and obtains waivers from the State Allocation Board for continued use of any nonconforming facilities. (EC 17284-17284.5)</p>	0	0	N/A	N/A	N/A	N/A
2.3	<p>LEGAL STANDARD – FACILITY PLANNING</p> <p>The LEA has established and uses a selection process to choose licensed architectural/engineering services. (GC 4525-4526)</p>	1	1	4	6	6	7
2.6	<p>PROFESSIONAL STANDARD – FACILITY PLANNING</p> <p>The LEA has a long-range school facilities master plan that has been updated in the last two years and includes an annual capital planning budget.</p>	3	4	6	6	6	6
2.8	<p>PROFESSIONAL STANDARD – FACILITY PLANNING</p> <p>The LEA has a facility planning committee.</p>	0	0	2	3	3	3
3.1	<p>LEGAL STANDARD – FACILITIES IMPROVEMENT AND MODERNIZATION</p> <p>The LEA maintains a plan for maintaining and modernizing its facilities. (EC 17366)</p>	2	3	5	6	5	5

Facilities Management Standards		July 2013 Rating	July 2014 Rating	July 2015 Rating	July 2016 Rating	July 2017 Rating	July 2018 Rating
3.3	LEGAL STANDARD – FACILITIES IMPROVEMENT AND MODERNIZATION All relocatable buildings in use meet statutory requirements. (EC 17292)	2	2	3	3	3	3
3.9	PROFESSIONAL STANDARD – FACILITIES IMPROVEMENT AND MODERNIZATION The LEA manages and annually reviews its five-year deferred maintenance plan and verifies that expenditures made during the year are included in the plan.	0	0	N/A	N/A	N/A	N/A
3.10	PROFESSIONAL STANDARD – FACILITIES IMPROVEMENT AND MODERNIZATION The LEA's staff are knowledgeable about procedures in the Office of Public School Construction (OPSC) and the Division of the State Architect (DSA).	2	0	2	4	3	3
4.1	PROFESSIONAL STANDARD – CONSTRUCTION OF PROJECTS The LEA maintains a staffing structure that is adequate to ensure the effective management of its construction projects.	1	1	1	5	4	4
4.2	PROFESSIONAL STANDARD – CONSTRUCTION OF PROJECTS The LEA maintains appropriate project records and drawings.	8	8	9	9	9	9
6.1	LEGAL STANDARD – FACILITIES MAINTENANCE AND OPERATIONS The LEA is in compliance with requirement of the Williams case settlement. The governing board provides clean and operable flush toilets for students' use; toilet facilities are adequate and maintained. All buildings and grounds are maintained. (EC 17576, 17592.70-17592.73, 35186; CCR Title 5, Section 631, Section 4683, Section 14030)	3	3	5	3	4	6
6.2	LEGAL STANDARD – FACILITIES MAINTENANCE AND OPERATIONS The LEA has established the required account for ongoing and major maintenance. (EC 17014, 17070.75)	2	2	6	6	6	6

Facilities Management Standards		July 2013 Rating	July 2014 Rating	July 2015 Rating	July 2016 Rating	July 2017 Rating	July 2018 Rating
6.3	<p>PROFESSIONAL STANDARD – FACILITIES MAINTENANCE AND OPERATIONS</p> <p>The LEA uses and maintains a system to track utility costs and consumption and to report on the success of its energy program in reducing the cost of utilities. An energy analysis has been completed for each site.</p>	0	0	1	1	2	2
6.4	<p>PROFESSIONAL STANDARD – FACILITIES MAINTENANCE AND OPERATIONS</p> <p>To safeguard items from loss, the LEA keeps adequate maintenance records and reports, including a complete inventory of supplies, materials, tools and equipment. All employees who are required to perform custodial, maintenance or grounds work on LEA sites are provided with adequate supplies, equipment and training to perform maintenance tasks in a timely and professional manner.</p>	2	2	2	2	4	6
6.5	<p>PROFESSIONAL STANDARD – FACILITIES MAINTENANCE AND OPERATIONS</p> <p>Procedures are in place for evaluating the quality of the work performed by maintenance and operations staff, and evaluations are completed regularly.</p>	2	2	3	3	4	6
6.6	<p>PROFESSIONAL STANDARD – FACILITIES MAINTENANCE AND OPERATIONS</p> <p>The LEA has identified major areas of custodial and maintenance responsibility and specific jobs to be performed. Written job descriptions for custodial and maintenance positions delineate the major areas of responsibility for each position.</p>	2	2	4	4	5	4
6.7	<p>PROFESSIONAL STANDARD – FACILITIES MAINTENANCE AND OPERATIONS</p> <p>The LEA has an effective written preventive maintenance plan that is scheduled and followed by the maintenance staff and that includes verification of work completed.</p>	0	0	1	1	1	2

Facilities Management Standards		July 2013 Rating	July 2014 Rating	July 2015 Rating	July 2016 Rating	July 2017 Rating	July 2018 Rating
6.8	<p>PROFESSIONAL STANDARD – FACILITIES MAINTENANCE AND OPERATIONS</p> <p>The LEA has planned and implemented a maintenance program that includes an inventory of all facilities and equipment that will require maintenance and replacement. Data should include estimated life expectancies, replacement timelines and the financial resources needed to maintain the facilities.</p>	0	0	0	0	2	2
6.9	<p>PROFESSIONAL STANDARD – FACILITIES MAINTENANCE AND OPERATIONS</p> <p>The LEA has a documented process for prioritizing and assigning routine repair work orders. The LEA has a work order system that tracks all maintenance requests, the employee assigned, dates of completion, labor hours and the cost of materials.</p>	2	2	4	4	5	5
7.2	<p>LEGAL STANDARD – INSTRUCTIONAL PROGRAM ISSUES</p> <p>The LEA has developed and maintains a plan to ensure the equality and equity of all of its school site facilities. (EC 35293)</p>	3	3	3	3	3	3
7.4	<p>PROFESSIONAL STANDARD – INSTRUCTIONAL PROGRAM ISSUES.</p> <p>The LEA's grounds are appropriately landscaped and maintained to enhance an educational environment.</p>	3	3	5	4	4	5
8.2	<p>PROFESSIONAL STANDARD – COMMUNITY USE OF FACILITIES</p> <p>The LEA has a plan to promote community involvement in schools.</p>	7	8	8	8	9	9
9.1	<p>PROFESSIONAL STANDARD – COMMUNICATION</p> <p>The LEA fully apprises students, staff and community of the condition of its facilities and its plans to remedy any substandard conditions. The LEA provides access to its facilities staff, standards and plans.</p>	6	6	7	6	7	7

Facilities Management Standards		July 2013 Rating	July 2014 Rating	July 2015 Rating	July 2016 Rating	July 2017 Rating	July 2018 Rating
10.1	<p>LEGAL STANDARD – CHARTER SCHOOLS</p> <p>The LEA meets the audit and reporting requirements of Proposition 39 as it relates to charter schools. (EC 47614; CCR Title 5, Sections 11969.1-11969.10)</p>	2	8	8	9	10	10
13.2	<p>PROFESSIONAL STANDARD – MAINTENANCE AND OPERATIONS FISCAL CONTROLS</p> <p>The Maintenance and Operations Departments follow standard LEA purchasing protocols. Open purchase orders may be used if controlled by limiting the employees authorized to make the purchase and the amount.</p>	3	3	3	3	3	4
<b>Collective Average Rating</b>		<b>2.24</b>	<b>2.59</b>	<b>3.81</b>	<b>3.94</b>	<b>4.65</b>	<b>5.29</b>