

FCMAT

FISCAL CRISIS & MANAGEMENT
ASSISTANCE TEAM

Inglewood Unified School District

July 2019

PROGRESS REPORT



Inglewood Unified School District

**Follow-up Review
July 2019**

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 8,700 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, one transitional kindergarten (TK) through grade five (TK-5) school, six TK-6 schools, one TK-7 school, one P-8 school, two TK-8 schools, one grades 7-8 middle school, three high schools, one district-operated TK-8 charter school, one alternative education high school (11-12) and one adult education school. The district-operated TK-8 charter school has 760 students that are included in the 8,700 students referenced above. 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 for the district to 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 unrestricted general fund revenues as shown in its 2018-19 second interim report assumptions narrative are projected to be slightly less than those of the prior year, the district projects that the 2018-19 fiscal year will end with revenues exceeding expenditures by approximately \$860,000, but it will resume its pattern of deficit spending in the 2019-20 and 2020-21 fiscal years.

In reviewing the district's 2018-19 second interim report and the fiscal stabilization plan attached to the assumptions for this report, FCMAT found that the district's projections rely on various planned actions contingent on external factors as well as other unexplained amounts and additional state Assembly Bill 1840 (Chapter 426/2018) (AB 1840) apportionments for a total

of \$6.86 million in 2019-20 and \$8.22 million in 2020-21 to meet the required reserve levels. Without the additional reductions and the AB 1840 revenues, the multiyear financial projection (MYFP) shows a deficit of \$6.86 million in 2019-20, resulting in a projected ending fund balance of negative \$2.71 million, for a negative 2.22% reserve. For fiscal year 2020-21, the MYFP shows a deficit of \$8.22 million; when this is combined with the negative beginning fund balance from the prior year, the projected ending fund balance is a negative \$10.93 million, for a negative 9.05% reserve.

Another problem is including AB 1840 revenues in the district's multiyear projections. This allows the district to certify as qualified at its second interim report, which is a requirement under Education Code 42161(a)(1). However, excluding the revenues, which is what is recommended, means that the district would most likely need to file a negative second interim certification, disqualifying it from receiving additional AB 1840 revenues. The district also pointed out in its 2018-19 second interim assumptions narrative that "[w]ithout sufficient AB 1840 revenues that ensures a balanced budget in the 2019-20 and 2020-21 school year, the district may not meet its minimum reserves and may face fiscal insolvency and need for additional state borrowing during subsequent years." The district must clearly continue to identify and implement additional ongoing cost reductions and/or revenue increases to balance its budget. This will become even more important once AB 1840 revenues cease in the 2022-23 fiscal year.

The district continues to experience declining enrollment; approximately 500 students left its schools for the 2018-19 school year. This is the same number of students who left the prior year and represents an approximately 9,000 total student decrease (or 50.7%) since 2002-03. The district's enrollment projections for the 2019-20 and 2020-21 school years estimate continuing enrollment reductions of 511 and 403 for those years, respectively. The loss of these students will also result in a loss of revenues, requiring additional expenditure reductions to decrease the structural deficit. So 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 legislative assistance provided under AB 1840 (discussed in the Changes to State Receivership section below) 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 utilized 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 and comply with 5 CCR 15496(a). There is no indication that the district has isolated supplemental and concentration grant funds.

Aside from the district's structural deficit and the increasing costs of salaries and benefits, fiscal recovery efforts were also constrained in past years by ongoing costs to the 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. For the fiscal year 2018-19, the director of the California Department of Finance granted the district a one-time deferment on this payment. However, this is not debt forgiveness, which means the last loan payment will be adjusted to November 2034.

Under state receivership, the superintendent of public instruction (SPI) had historically assumed all the legal rights, duties, and powers of the governing board and appointed a state administrator to act as both the governing board and superintendent. This was the case until September 2018,

when under AB 1840, the California State Legislature gave the local county superintendent the role formerly assigned to the SPI for this purpose. The district's five-member governing board continues to serve in an advisory role until the following two events occur:

- The district shows adequate progress in implementing the comprehensive review recommendations in the five operational areas of finance, human resources, community relations and governance, facilities, and pupil achievement.
- The county superintendent, with concurrence from the superintendent of public instruction and president of the state board of education, 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 since she 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 but has also been expanded because of the passage of AB 1840. That expansion has brought multiple resources to bear in the district to assist in its recovery.

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, the state appointed a permanent state administrator, 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. The current state administrator recently announced plans to leave the district in October 2019. With this disclosure, the county office's deputy superintendent has moved to the district's central office to assume the role of interim state administrator and assist in providing continuity in leadership upon the departure of the state administrator. Pursuant to the revisions in the selection of state administrators provided in AB 1840, FCMAT is working to provide the Los Angeles County Superintendent of Schools with a list of vetted candidates so that a successor can be chosen quickly. It is anticipated that the selection process will be concluded in November 2019.

While the district has developed a fiscal stabilization plan and is projected to avoid deficit spending in the 2018-19 fiscal year, FCMAT's current review has found the district must continue to identify and implement additional ongoing cost reductions and/or revenue increases to balance its budget for the 2019-20 and 2020-21 fiscal years. FCMAT has great concerns about the district's expenditures and estimated revenues, particularly special education. This is an expensive program that requires constant oversight and has experienced a great deal of turnover in the last few years. Without sufficient and appropriate oversight, expenditures can increase significantly, eroding the district's unrestricted fund balance. FCMAT's concerns in this area include, but are not limited to, the following possibilities:

- Failure to recognize nonpublic school (NPS) students in its attendance software, resulting in loss of LCFE funding.
- Failure to analyze student costs for reimbursement from the extraordinary cost pool.
- Failure to utilize/maximize the district's mental health allocation.
- Lack of responsibility for the department's budget.

FCMAT questioned the district's methodology in forecasting the full costs from vacant positions and their impact on the accuracy of budgets and financial projections.

At its March 6, 2019 board meeting, the state administrator approved resolutions to reduce particular kinds of service by 34.0 certificated full-time equivalents (FTEs), nonre-elect three FTE probationary certificated employees and release/reassign four FTE administrators for the 2019-20 school year. The resolution of April 24, 2019 implemented the reduction of particular kinds of services without further affecting the number of FTEs. It is unknown if those resolutions will be implemented as approved at the March 6, 2019 board meeting. The district adopted one resolution after FCMAT's fieldwork, which reflects the elimination of 12.625 FTE classified staff positions. The resolution also shows that eight FTE of the positions were already vacant.

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 facilities' 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 issues of noncompliance with IRS regulations such as the 36-month rule.

The district also still plans to use 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 had previously received upgrades and work began at Woodworth-Monroe TK-8 in January 2019. Work at these and any other site needs to be completed before the LAWA December 31, 2020 deadline.

At its November 18, 2015 regular board meeting, the state administrator approved a districtwide facilities implementation master plan that identified 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 had been shelved, and the district had rolled out a number of projects incrementally without the benefit of a comprehensive facilities master plan. The district has updated its long-range school facilities master plan as of November 2018, to reflect its annual capital planning budget and a proposed timeline.

FCMAT is concerned that the district may violate the Public Contract Code because some of its 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 occurred and will continue in this area as well as in normal day-to-day purchasing of all departments, this is a potential liability.

FCMAT also found that the grounds and cleanliness of facilities have regressed, with many areas poorly maintained and showing signs of neglect. This includes the following:

- Weeds are growing in rain gutters at Morningside High School.
- The south field at Bennett-Kew is uneven because of the removal of facilities, and weeds are more than a foot high.
- The turf at Sentinel Field has weeds of more than 12 inches tall.
- Restrooms at the sites visited are in worse sanitary condition than in previous visits, and staff reported that restroom paper products are routinely shorted or not delivered.

While a great deal of money is available for facility needs, the district's facilities capacity continues to be roughly twice as large as needed to house its total student enrollment. Most of the excess 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 of 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 physically combined into one site for the 2019-20 school year. For 2018-19, the name had been changed; however, because of construction delays, the physical campuses remained separate.

The district reached settlements with both its certificated and classified bargaining units through 2019-20 during this review period, with limited reopeners for 2020-21. The district continues to have regularly scheduled meetings with Inglewood Teachers Association (ITA) and CalPro bargaining unit leadership to resolve issues at the lowest possible level, enhance communications, and build relationships.

The state administrator has given notice of her departure, and the county office plans for its deputy superintendent to fill the role of interim state administrator. This means the district will have had seven state administrators/trustees during a seven-year period, creating instability in organizational development and inconsistency in developing and implementing long-range recovery plans. However, this report is based on the period from FCMAT's last comprehensive report forward (May 2018 to May 2019). Therefore, the review period was under the current state administrator's purview, and her impending departure was not a consideration in developing this report.

The district also experienced turnover in district office administration with the resignations of the chief facilities and operations officer, executive director of school and community relations and director of student support services. None of these positions had been rehired at the time of FCMAT's fieldwork. The district significantly expanded its Special Education Department with the hiring of an executive director of special education, director of special education, and two administrators of special education.

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 have accomplished during this review period is evidenced in the improvements observed by FCMAT; however, major budget concerns remain. As the 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. Also important is working 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. The district will remain in a perilous position without continuous, consistent and strong leadership, the execution of its multiyear recovery plan, implementation of the LCAP, a well-articulated plan for the district's future and improvement as reflected in the comprehensive review.

FCMAT's current assessment indicates that the district has made progress in three of the five operational areas, but has not made progress in every standard as is noted throughout the report. Much of this progress 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. Much work remains to be done to achieve full recovery, and that work will be challenged with 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 county office, 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.

Changes to State Receivership – AB 1840

AB 1840 passed the legislature on August 31, 2018 as a budget trailer bill and became effective on September 17, 2018. Among other provisions, AB 1840 provides for several changes in the oversight of fiscally distressed districts and sets forth specific requirements for the district in exchange for providing financial resources under certain circumstances.

AB 1840 changes the former state-centric system to be more consistent with the principles of local control. Several duties formerly assigned to the state SPI are now assigned to the county superintendent, with the concurrence of the SPI and the president of the State Board of Education. While AB 1840 does not change the definition of or criteria for fiscal insolvency, it does change the structure of how fiscally insolvent districts are administered once a state emergency appropriation has been made.

Under AB 1840, the state administrator assigned to the district now reports to the Los Angeles County Superintendent of Schools and no longer reports to the SPI. If the current state administrator elects to not continue, or a determination is made by the county superintendent that the state administrator should be replaced, the appointment of the next state administrator would follow the provisions of AB 1840, namely, 1) be selected from a list of candidates identified and vetted by FCMAT, and 2) be appointed jointly by the county superintendent, SPI and president of the State Board of Education.

Additionally, AB 1840 established Education Code Section 42161, which states the following:

- (a) For the 2018–19 fiscal year, the Inglewood Unified School District shall do both of the following:
 - (1) Meet the requirements for qualified or positive certification for the school district’s second interim report pursuant to Article 3 (commencing with Section 42130) of Chapter 6.
 - (2) Complete comprehensive operational reviews that compare the needs of the school district with similar school districts and provide data and recommendations regarding changes the school district can make to achieve fiscal sustainability.
- (b) Beginning with the 2019–20 fiscal year, the Budget Act shall include an appropriation for the Inglewood Unified School District, if the school district complies with the terms specified in subdivisions (a) and (c), in the following amounts:
 - (1) For the 2019–20 fiscal year, up to 75 percent of the school district’s projected operating deficit, as determined by the County Office Fiscal Crisis and Management Assistance Team, with concurrence with the Department of Finance.
 - (2) For the 2020–21 fiscal year, up to 50 percent of the school district’s projected operating deficit, as determined by the County Office Fiscal Crisis and Management Assistance Team, with concurrence with the Department of Finance.
 - (3) For the 2021–22 fiscal year, up to 25 percent of the school district’s projected operating deficit, as determined by the County Office Fiscal Crisis and Management Assistance Team, with concurrence with the Department of Finance.

- (c) Disbursement of funds specified in subdivision (b) shall be contingent on the Inglewood Unified School District's completion of activities specified in the prior year Budget Act to improve the school district's fiscal solvency. These activities may include, but are not limited to, all of the following:
- (1) Completion of comprehensive operational reviews that compare the needs of the school district with similar school districts and provide data and recommendations regarding changes the school district can make to achieve fiscal sustainability.
 - (2) Adoption and implementation of necessary budgetary solutions, including the consolidation of school sites.
 - (3) Completion and implementation of multiyear, fiscally solvent budgets and budget plans.
 - (4) Qualification for positive certification pursuant to Article 3 (commencing with Section 42130) of Chapter 6.
 - (5) Sale or lease of surplus property.
 - (6) Growth and maintenance of budgetary reserves.
 - (7) Approval of school district budgets by the Los Angeles County Superintendent of Schools.
- (d) Funds described in subdivision (b) shall be allocated to Inglewood Unified School District upon the certification of the County Office Fiscal Crisis and Management Assistance Team, with concurrence from the Los Angeles County Superintendent of Schools, to the Assembly Committee on Budget, Senate Committee on Budget and Fiscal Review, and the Department of Finance that the activities described in subdivision (c), as specified in the prior year Budget Act, have been completed. Additionally, by March 1 of each year, through March 1, 2021, the County Office Fiscal Crisis and Management Assistance Team, with concurrence from the Los Angeles County Superintendent of Schools, shall report to the Assembly Committee on Budget, Senate Committee on Budget and Fiscal Review, and the Department of Finance the progress that Inglewood Unified School District has made to complete the activities described in subdivision (c), as specified in the prior year Budget Act.
- (e) The activities described in subdivision (c) shall be determined in the annual Budget Act based on joint recommendations from the County Office Fiscal Crisis and Management Assistance Team and the Los Angeles County Superintendent of Schools. These recommendations shall be submitted to the Assembly Committee on Budget, Senate Committee on Budget and Fiscal Review, and the Department of Finance by March 1 of each fiscal year, through March 1, 2021, in conjunction with the certification described in subdivision (d).
- (f) Until June 30, 2019, the Superintendent may waive the reimbursement determination specified in Section 18054 of Title 5 of the California Code of Regulations for Inglewood Unified School District's 2016–17 fiscal year California state preschool program contract in order to resolve the school district's outstanding child development reimbursement liability to the state.

The Return to Local Governance

Assembly Bill 1840 also includes revisions to Senate Bill 533 of the requirements for the district's return to local governance. As a condition on the emergency apportionment, the county superintendent of schools, in consultation with the SPI and the president of the State Board of Education, shall determine the level of improvement needed based on the FCMAT comprehensive review standards before local authority is returned. (Education Code Section 41327.1[c])

The authority of the county superintendent of schools, the SPI, the president of the state board or his or her designee, and the state administrator, under this section shall continue until all of the following occur:

- (1) (A) After one complete fiscal year has elapsed following the qualifying school district's acceptance of an emergency apportionment as described in subdivision (a), the state administrator determines, and so notifies the county superintendent of schools, the SPI, and the president of the state board or his or her designee, that future compliance by the qualifying school district with the recovery plans approved pursuant to paragraph (2) is probable.

(B) The county superintendent of schools, with concurrence from both the SPI and the president of the state board or his or her designee, may return power to the governing board of the qualifying school district for an area listed in subdivision (a) of Section 41327.1 if performance under the recovery plan for that area has been demonstrated to the satisfaction of the county superintendent of schools, with concurrence from the SPI.
- (2) The county superintendent of schools, with concurrence from the SPI, has approved all of the recovery plans referred to in subdivision (a) of Section 41327 and the County Office Fiscal Crisis and Management Assistance Team completes the improvement plans specified in Section 41327.1 and has completed a minimum of two reports identifying the qualifying school district's progress in implementing the improvement plans.
- (3) 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.
- (4) The qualifying school district has completed all reports required by the county superintendent of schools and the state administrator.
- (5) The county superintendent of schools, with concurrence from the SPI, determines that future compliance by the qualifying school district with the recovery plans approved pursuant to paragraph (2) is probable. (Education Code Section 41326[f])

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 six assessments as well as this seventh assessment to ensure that they were applied fairly and rigorously. This July 2019 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 thus may have 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:

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For Personnel Management:

School Services of California, Inc.

For Pupil Achievement:

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*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 sixth 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 seventh comprehensive review, will be dated July 2019 and is based on the district’s status since July 2018. 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 2019 and concluded in early May 2019. The district has addressed some preliminary findings reported during the assessment and is benefiting from the assessment team’s ongoing feedback.

Table of Summary Scores

Operational Area	July 2013		July 2014		July 2015		July 2016		July 2017		July 2018		July 2019	
	Average Score	Standards Under 4	Score	Standards Under 4	Score	Standards Under 4	Score	Standards Under 4	Score	Standards Under 4	Score	Standards Under 4	Score	Standards Under 4
Community Relations/Governance	1.05	20	0.45	20	1.40	17	3.78	8	4.85	4	5.50	2	6.20	1
Personnel Management	1.46	26	1.36	27	2.82	18	4.00	8	5.43	2	6.32	1	6.60	1
Pupil Achievement	3.23	19	2.03	28	2.87	25	3.32	24	3.68	21	3.94	17	3.87	16
Financial Management	1.19	41	1.33	40	1.95	33	2.16	34	2.44	33	3.28	25	3.81	20
Facilities Management	2.24	29	2.59	27	3.81	17	3.94	16	4.65	9	5.29	7	5.13	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 6.20, with five standards fully implemented; and 15 standards partially implemented, with a rating of three through seven.

In addition to its financial situation, the district has continued to experience leadership changes albeit at a lesser degree than in past reviews. This lack of continuity is a serious problem for the district and begins at the administrative level. During the preparation of the fifth comprehensive report, the state administrator announced that he had accepted another position and would be leaving the district. A new administrator arrived during the preparation of the sixth comprehensive report and has been with the district for a year and a half. The state administrator has continued building on the established work of her predecessor and augmenting with new policies and procedures when and where warranted. FCMAT has continued to observe progress in community relations and governance under her leadership with the district furthering its goal of achieving self-governance.

This review focuses on the past year (April 2018-March 2019) as the reporting period. During this review period, while the state administrator and executive cabinet have remained stable, a board member resigned and a new board member was appointed; the chief facilities and operation officer and the director of student support services resigned; and the executive director, school and community relations, went on leave in August 2018 and has since resigned. The resignation of the newly appointed chief facilities and operation officer has once again (this position was vacant during the 2017 review) left facilities without direct leadership since the director of maintenance, operations, and transportation position was eliminated. Therefore, the director of fiscal services, with support from the CBO, has taken on the duties for facilities and maintenance, operations, and transportation. In addition, the extended leave of the executive director, school and community relations, necessitated the hiring of a consulting firm to assist the district with its communications efforts; and the chief academic officer and other educational services staff have assumed the responsibilities of the director of student support services until a replacement is hired.

This turnover of key personnel is directly attributable to the compensation that the district can offer, which presents a challenge to recruiting qualified candidates. Many candidates who apply for various administrative-level positions have not held high-level positions in the past. Given limited resources, the district necessarily hires individuals with potential and provides the necessary training. This takes time and district resources, and in many instances, after a short number of years or months, the individuals take their newly acquired skills and go to work for other districts that offer higher compensation. This is a further drain on the district and does not enable it to develop a solid, sustainable foundation.

The state administrator continues to face a difficult task, but steady improvement has continued. The district has made progress in community relations and governance since the sixth review, and has improved board roles/boardmanship and board meetings. Four of the five existing advisory board members, including the board member seated during the last review, have completed the Masters in Governance program offered by the California School Boards Association (CSBA). The state administrator has continued to provide the advisory board with opportunities to participate in district governance, including expanding their presence in closed session and creating subcommittees to provide additional input on district operational matters.

Many 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 8,700 in 2018-19. Forecasts indicate that this decline 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. Another issue is the increased population of special education students in proportion to those in general education, and the subsequent increase in the unrestricted general fund contribution to special education. The district reports that the percentage of special education students has increased to 17.2% and the contribution has risen significantly in the last several years. A large portion of this increase was attributed to nonpublic school placements and the increased costs of contracting for services because of the district's inability to higher appropriate staff and service providers (e.g., instructional assistants, speech language pathologists, occupational therapists, psychologists, etc.).

Of continuing concern is the use of supplemental and concentration grant dollars and the balance between solving financial problems and building quality programs. While implementing LCFF has assisted the district, it cannot recover fiscally or educationally unless it can reverse

the trend of 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 legislature has undertaken a step to help the district meet these fiscal challenges with the passage of Assembly Bill (AB) 1840 (Chapter 426/2018). AB 1840 provides future financial relief in the form of an apportionment if certain conditions are met. Whether this intervention will be enough to help the district overcome its financial difficulties has yet to be seen. Staff interviewed have expressed their concerns, and morale is low and appears to be slowly diminishing. The additional reporting requirements from the various oversight agencies have placed an added burden on an already taxed staff. This change in morale is a direct result of the continued fiscal pressures, declining enrollment, low compensation, and insufficient staffing resources in some areas, which, combined with small educational victories, increases the likelihood of continued turnover of key staff.

Exacerbating the decline in enrollment and subsequent pressures on the district are a large number of charter schools operating in and near the district. The district has authorized numerous independent and district-operated charter schools, and these schools continue to make up a large segment of the community. 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. During the last review, the district completed the change to elections that are by trustee area instead of at large. This will affect the term end dates for current board members (the terms for three of the advisory board members end April 2020, with the remaining two's terms ending April 2022). 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.

Though some work remains, the district has completed a great deal 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 2017 review period and adopted during the last review period is being implemented, the district is in the process of updating board policies and regulations for the second year in a row on an established schedule, and the comprehensive five-year strategic plan has been adopted and is also being implemented. 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 2018 report, the district has continued to make strides in its communications, although it has refocused on external communications. The executive director, school and community relations, was on an extended leave and resigned shortly after FCMAT's fieldwork. Therefore, the administrative secretary/public information has taken the lead with support from VMA Communications, a communications consulting firm. Together, they are responsible for providing a consistent district message and acting as a single point of contact. The Communications Steering Committee and

subcommittee continue to implement the Communications Plan. The district's website was updated with a new appearance and additional functionality, although many areas continue to contain dated information as has been noted in several of the last reviews, and these areas 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. New modes of communication have been developed, including postcards for important dates, e-Newsletters, email blasts, and posts via Facebook and other social media platforms. These communications provide public-relations information as well as substantive details on the district's day-to-day status. The district has made a concerted effort to involve all those affected, including employees and community members, and the five-year strategic planning is establishing new modes of communicating by having principals present information about their schools at the monthly board meetings. Staff make ongoing 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, some levels of the organization continue to remain inadequately informed. District leadership has made efforts to ensure all staff are reached through email as well as providing information to site administration for dissemination. 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. It is understandable that the hired consultants focus on external communication in the absence of the executive director, school and community relations. However, 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 previously developed 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, especially given the continued staff turnover. Written procedures will allow day-to-day functions to continue even as leadership or line staff change.

In the absence of substantive information about the new AB 1840 requirements or the changes that must be made to mitigate the fiscal pressures, staff is circulating misconceptions. For example, many employees know the discrepancies between current and continued declining enrollment and the capacity of the district's facilities. Since no plans have been announced for school closures, staff simply assume that a plan is being secretly developed and will be announced at the "last minute." It is important that the state administrator and executive cabinet keep the employees and the advisory board informed. While the district is working with various oversight agencies, and no final decisions have been reached regarding facilities, budgets, receipt of additional funding, or other matters, providing those affected with information about what is

known and what is being considered is key to promoting trust and acceptance. In order for the district to succeed in both the short- and long-term, employees must know they were a part of the process, understand why decisions were made, and realize these decisions are in the district's best interest.

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 the differences in information knowledge of the parents interviewed. The district continues to make efforts to reach all parents utilizing various mediums, though again, some parents interviewed were contacted by various modes while others learn about district happenings from their child's teacher and do not know of the district's broader efforts.

The advisory board members have consistently attended board meetings during this review period, and the district continues to recognize parents, staff, and students in the half-hour before board meetings. 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 needs improvement, and the engagement process as a whole begins later in the year than is optimal. The development of the 2019-20 LCAP, which must be adopted by July 1, 2019, began in January and has thus far encompassed only the LCAP Advisory 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 holds true for the district's dependent charter school, which is required to prepare its own LCAP. While the district provided a 2018-19 LCAP that it stated was for the dependent charter school, a review of the LCAP shows that all of the data included is for the district as a whole and not for the dependent charter school. The Education Code is clear that charter schools must develop and submit their own LCAPs separate and apart from their authorizing districts. Only verbal assurances have been provided regarding the start of the development process for the dependent charter school's 2019-20 LCAP.

Community Collaboratives, LEA Advisory Committees, and School Site Councils

The school site councils, the District English Learner Advisory Committee, and the PTA/PTO continue to be active. All of the school site councils developed school plans for student achievement and, per the board meeting minutes, all were approved at the February 20, 2019, board meeting. 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 committees 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, an LCAP Advisory Committee, and the recently reconstituted Budget Advisory Committee. It is an opportune time to establish broad-based committees given the district's organizational and fiscal difficulties and the requirements of the LCFF and the LCAP. The District Advisory Committee concluded its work to review school sites and develop a proposed list of closures and has not been reconvened; though staff reported that any school closure recommendations will be consistent with the committee's findings. As previously noted, the district's enrollment has decreased by almost 50% over the last 13 years. FCMAT continues to stress the importance of right sizing the district. While careful planning is needed with any school closure, continuing to operate the same number of underutilized school sites for an undefined number of years poses a financial strain on the district.

Policy

During the last review period, the district developed a process for updating its policies. The process was implemented during this review period, and the policies were adopted in two groups, one group in September 2018 and the other in February 2019. The district intends to complete updates on an annual basis - in January each year- and has already begun that process for the next period. However, 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. Advisory board members should also follow established board policies, administrative regulations and board bylaws to demonstrate their ability to act as board members once governing powers are restored.

Board Roles/Boardsmanship

The district continues to make progress with regards to the advisory board. The advisory board members have received training on a wide variety of topics and continued training and practice in procedures and etiquette will be beneficial as the board works towards return of local control. Four of the five existing advisory board members have completed the CSBA Masters in Governance program. 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 attended board meetings and were provided with agendas and meeting materials beforehand. Based on FCMAT's observation of the March 6, 2019 board meeting, and interviews with district administration, the advisory board members review meeting materials in advance and continue to meet with the state administrator before meetings 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 as a whole and individually appear to know their roles and responsibilities 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. However, based on interviews, it appears the advisory board members may engage in discussions that could violate the Brown Act and also expressed open defiance in complying with Board Bylaw 9270, Conflict of Interest. It is important that they develop habits and forms of communication that conform to the Brown Act, so that there is no cause for concern once they resume local control.

There is a general sense that since the passage of AB 1840, the administration works more closely with the Los Angeles County Office of Education, making decisions and developing plans that the district as a whole, and the advisory board in particular, know little about. The steps to return local control to the district appear to be less clear to the advisory board now than before AB 1840. This has placed a slight strain on the advisory board's relationship with the administration and could lead to distrust if not corrected.

Board Meetings

With the exception of educational board workshops, which are scheduled in advance, board meetings are held consistently at 5:30 p.m., seven of the 25 meetings in this review period were held on the second Wednesday of the month. However, the remainder varied from meeting to meeting. The board calendar is posted online, which at least provides ample notice for staff and the public and ensures maximum community and staff participation, even though it lacks consistency. The advisory board continues to be provided with notice of the meetings as well as a copy of the agenda via email with a link to supporting documents. While the county office superintendent, state superintendent of public instruction and the state administrator have the authority to make final decisions for the district, the state administrator has continued the practice of providing 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 has continued to include 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 cocurricular success by providing an effective and efficient recruitment, selection, and orientation and induction program for all employees. In addition, personnel management plays a vital role in the district's fiscal recovery. With 85.37% of its unrestricted general fund expenses going toward employee compensation according to 2017-18 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 10 of 28, or 36% of

standards fully implemented, up from 21% in 2018. Several of these 10 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. The July 2019 average scaled score rose to 6.60, indicating another year of growth as well as sustainability.

Organization and Planning

The district has updated board policies and administrative regulations on nondiscrimination in employment, evaluation and supervision, sexual harassment, leaves, and paraprofessionals consistent with California School Boards Association's (CSBA's) template. While many board policies and administrative regulations continue to be updated and the process appears to be ongoing, some outdated policies are still accessible on the district's website. Some board policies have been updated, but the corresponding administrative regulations indicate that they need updating. 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's mission and vision statements were provided to FCMAT in the form of presentations shown during new hire orientation for certificated, classified, and management employees. The vision and mission statement can also be found on the department's website. However, the district has updated its website, and the HR Department has also updated its mission statement. As a result, the version of the mission statement on the district's website differs from the mission statement noted during this review and the one provided in the orientation documentation.

The department goals for 2018-19 are specific, measurable, and relevant, and are related to wellness, communications, employee recognition, and talent acquisition.

Employee Recruitment/Selection

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. The district continues to renew its membership in the PCASC and its umbrella organization, the California School Personnel Commissioners Association. The HR Department prepares a monthly report of classified recruitments, including posting dates, examination dates, and other information about the status of each recruitment. This report is provided to the state administrator as well as classified employee union leadership. The HR Department provides an annual report to the state administrator and board that includes information on classified employee recruitments and employment actions for the prior year. The annual report is also posted on the HR Department website.

The department continues to develop, implement, and monitor the consistent application of written procedures on selection and hiring. Training related to selection procedures is provided to all hiring managers annually. The district continues to perform routine preemployment 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 onboarding procedures, including required trainings and notices, are implemented consistently. However, FCMAT encountered one area of concern. Of the seven certificated teacher files selected for review, four (or 57%) did not include verification that reference checks were completed.

The HR Department worked closely with the Business Services and Educational Services departments in projecting enrollment and staffing needs for the 2018-19 school year. Staff reported that enrollment projections were accurate since they projected within 15 students of verified and enrolled students. The district is in a certificated employee hiring freeze due to declining enrollment and in response to ongoing efforts to make fiscal reductions. These factors contributed to a slow recruitment season for teachers, which has diminished the district's certificated hiring needs. At the time of fieldwork, there were four general education teacher vacancies and three special education vacancies. The district expects to have these positions filled before the start of the 2019-20 school year.

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 provide and document that 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. Approximately 73% of the personnel files reviewed by FCMAT included evidence that employees receive the required legal notices upon initial hire, and approximately 64% showed that managers biennially receive the required sexual harassment training. However, FCMAT found some issues regarding annual trainings. Of the personnel files reviewed for certificated and classified nonmanagement staff, 15% did not include verification of completion of mandated reporter training. Only 66% of management files included verification of sexual harassment training for supervisors.

The district uses Alliance of Schools for Cooperative Insurance Programs (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. Additionally, 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 before returning to work.

The HR Department continues to use standardized forms for complaints and for the Americans with Disabilities Act interactive process. The HR Department's handbook on its 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.

Operational Procedures

The department continues to provide 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 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.

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, none documented it was operational. No reports of paid overtime were made available this year to verify controls in this area. FCMAT cannot 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.

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 additional documented procedures on the shared drive that they had prepared since the time of FCMAT's last review. 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, and several of these handbooks were updated since the time of FCMAT's last review.

Cross-training has been provided for the most significant HR functions, which was tested during the past year during an HR staff member's lengthy absence. The duties were backed up by another staff member; however, on the days when both staff members were out, the rest of the department did not handle the major duties, which delayed hiring for classified positions. Cross-training has been augmented with additional documented procedures and use of the shared drive. Cross-training during this past year has included delegating more functions from HR management to staff appropriate to their job descriptions. Department customers report more standardized procedures in HR, improved customer service, and faster responses. Procedures have been developed for credentialing functions, and the training of other staff members is in progress.

The Business Services, HR, and Educational Services departments continue to work collaboratively to project enrollment and staffing needs. The district has developed and implemented certificated staffing formulas for teachers, itinerant certificated employees, school psychologist, adaptive PE teachers, and counselors. The staffing formulas are based on P-2 prior year enrollment and estimated enrollments for the subsequent year based on estimated birthrates and enrollment trends. The formula is used to estimate staffing allocations by school site for the purpose of initial staffing. The staffing formulas take into account contractual class size and caseload limits, a general fund ratio, and a recommendation based on the availability of supplemental grant funding.

Additionally, the district has developed administrative staffing ratios for school sites. These ratios are also enrollment-driven and provide for additional staffing given the availability of supplemental grant funding. Finally, the district has developed classified staffing formulas that are also based on enrollment for the noon duty supervisor, school safety assistant, clerical, custodial, and instructional assistant job classifications and job families.

Use of Technology

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, and the security access for business staff remains in Business Services. The annual HR calendar includes a quarterly review of security access to HRS.

The district has continued to use online personnel requisitions through the Informed K12 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 full-time equivalents (FTE), are reviewed by cabinet. While a requisition may require up to 13 steps in this process, tight control is necessary since position control is critical to fiscal solvency, and the district is declining in enrollment.

Evaluation/Due Process Assistance

While the district has not established written procedures for classified employee performance improvement planning, it has developed and provided training in the use of standard forms for this purpose. The district expanded training this year to include progressive discipline, conducting investigations of reported poor performance or misconduct, effective supervision, and motivating employees.

The HR Department continues to annually provide supervisors with a list of all employees under their supervision and the date of their last evaluation. Some classified files selected for review indicated that some employees had not been evaluated in a significant amount of time. The data indicates that certificated probationary employees are evaluated prior to being granted permanent status.

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.

Employer/Employee Relations

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. The district and ITA declared impasse and went through the factfinding process during 2017-18, and the most significant issue was the district's proposed hard cap on the employer health benefits contribution. Through this process, the district can now share the cost of premiums with employees, a significant cornerstone of its recovery plan. Both collective bargaining contracts have been settled through 2019-20. This was all contingent on the district's receipt of funds through special legislation (AB 1840 passed in August 2018) and a deferment of the district's 2018-19 state loan payment.

The district has a process to document the cumulative progress of collective bargaining 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. During the impasse and factfinding process with ITA, site and department administrators report that they were kept informed and were prepared for any related job actions.

The district continues to have regular monthly communication meetings with each union where either party can place specific issues on the agenda. This includes a review of the draft agenda for the upcoming board meeting as well as a monthly report on the classified recruitment process for CalPro. The parties continue to report that many issues are resolved through these discussions. For the first time this year, ITA did not request a hearing regarding the certificated layoff. The district and ITA are in the first stages of implementing the California Labor Management Initiative, a methodology for unions and management to function as collaborative partners in creating and implementing solutions utilizing research and best practices for continuous improvement.

Pupil Achievement

For this progress report, FCMAT reviewed 31 standards in pupil achievement, with the ratings of two standards increasing, four standards decreasing and 25 remaining the same. Overall, the average rating decreased from 3.94 to 3.87.

The district made little to no progress in the pupil achievement standards during the 2018-19 school year. The district has continued to have transitions in key district and site leadership positions since the last review. The state administrator and district leadership, in collaboration with site administrators, staff and community members worked to develop, communicate and disseminate a new Strategic Plan for 2018 – 2023. The plan outlines five commitments: “The 2023 Commitments” that represent the district's promise to its students, parents, and community stakeholders. The plan also identifies four pillars, or capabilities, that the district must develop to accomplish its strategies and professional development priorities. Aligned under each of the pillars are key actions that were identified as priorities for ensuring the district meets its objectives. The district's LCAP and Single Plans for Student Achievement (SPSA) were aligned to the five commitments and key actions of the Strategic Plan. The district also identified a list of instructional nonnegotiables and selected three as instructional priorities for 2018-19: 1) Close reading, 2) writing to demonstrate understanding, and 3) engaging in academic conversations. These nonnegotiables were communicated to principals, but the district directed the principals to determine how to communicate them to their respective site staff.

In collaboration with LACOE through the AB 1840 requirement, the district developed the Inglewood Unified School District (IUSD) Action Plan that is based on the FCMAT Professional and Legal Standards. The Inglewood Unified School District Action Plan includes the IUSD key actions from the Strategic Plan. The District Action Plan is composed of recommendations for recovery, IUSD strategies/actions, timelines/due dates, and staff responsible with monitoring status/notes. LACOE staff meets regularly with district administration to monitor the progress of the District Action Plan.

The district administration met with principals and provided support and resources to assist them in aligning their respective SPSA with the goals in the LCAP and the Strategic Plan's key actions. The district's administrative team collaborated with the principals in the development

of a site annual Action Plan aligned to the Strategic Plan that also listed the three instructional priorities for the year. The site annual Action Plans developed into the SPSAs and included a component related to the measurable goals for each site, respectively, as well as the data to be used for measuring goal attainment. Many SPSAs reviewed included data that was not purposeful, measurable or realistic.

While the district leadership communicates a commitment to high expectations and educational excellence through its equity principle, mission statement and core beliefs outlined in its Strategic Plan, it continues to struggle with implementation of systemic actions to improve student achievement. Student achievement data (Smarter Balanced Assessment Consortium (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 continue to remain in the early stages of implementation. Although some progress has been made in the area of plan development for systemic reform, the evidence indicates that these efforts continue to lack consistency, a sense of urgency, and high expectations based on student achievement and FCMAT classroom observation data.

In collaboration with LACOE and the California Collaborative for Educational Excellence (CCEE), the district developed and recently began implementation of a TK-8 M for English/ Language Arts (ELA). It is in the process of developing one for TK-8 mathematics as well. There are no curriculum guides for the high school curricular areas or for other TK-8 content standards.

During this review period, the district has worked intensively with the CDE, LACOE and CCEE to review and revise adopted policies and procedures for federal and state compliance. The district special education procedural manual has been revised and is posted on the district website for access.

The chief academic officer notified the principals that their administrative evaluations would be based on the California Professional Standards for Education Leaders (CPSEL), which include instructional leadership. The principals were also informed that their goals for the year would be evaluated based on data aligned to the Strategic Plan in regard to academic, facilities, school climate, and parent engagement and would be included in their final evaluation. The data for the principals' goals was derived from the IUSD Evaluation Addendum, which each principal was required to complete. The addendum data reflected each principal's self-identified expected growth targets but did not include district minimum expectations for student academic growth.

The district developed a new Strategic Plan Instructional Walk-Through document for principals and discontinued the use of the DigiCoach tool in 2018-19. Included in the new walk-through document are elements of the Strategic Plan as well as the three instructional priorities listed above. FCMAT could not find evidence, however, that the district had provided professional development for administrators or teachers in the effective implementation of the strategies, nor that it had even defined and communicated what the strategies and behaviors listed on the walk-through document should look like when practiced with fidelity to ensure systematic implementation throughout the district. There was little observable evidence during the FCMAT site visits that teachers throughout the district were implementing the three instructional priorities.

Principals were directed to conduct five hours per week of classroom walk-throughs, with feedback, using the new walk-through document and then submit monthly logs to their respective evaluator summarizing their classroom visits. The district provided evidence of the tool's use by most of the principals as well as samples of the monthly logs submitted. The completed walk-through documents and log samples reviewed did not represent a culture of high expectations, specifically in regard to lesson rigor. There was also no evidence that the district used the information from the logs to support or guide site administrators to improve instruction.

Classroom observations at most sites found that students were not engaged in academic learning activities. FCMAT observed little evidence that students could demonstrate and apply their knowledge and skills. Students were primarily observed to be working independently, often on nonacademic activities. Many students were assigned to i-Ready computer time without teacher or instructional aide interaction.

Effective first instruction that includes the use of district-adopted curriculum materials to provide differentiation and Tier I interventions was minimally observed in classrooms throughout the district, and was almost nonexistent at many sites. 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 in the core instructional programs including English/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 English/language arts and mathematics, continue to be inconsistent throughout the district and nonexistent in some schools.

The district moved the instructional coaches to school sites for the 2018-19 school year. The instructional coaches were assigned specific schools to support, and staff from all levels reported this as an improvement. The instructional coaches supported the work of teacher teams at their respective assigned sites, provided on-site professional development in their areas of expertise and were instrumental in the implementation of the ELA M.

The district was finalizing the ELA M and beginning the collaborative work on the Math M at the time of the FCMAT review. The ELA M includes common formative assessment cycles throughout the district and grade levels. The M assessments include most of the assessments currently being administered such as i-Ready, Dynamic Indicators of Basic Early Literacy Skills (DIBELS), Achieve 3000, Interim Assessment Blocks (IABs) and Interim Comprehensive Assessments (ICAs). Based on the assessment schedules submitted as evidence to FCMAT, although sites engage in a considerable amount of time assessing students, FCMAT could find little evidence that the data provided from the assessments was used to modify or improve the instructional programs.

The district continued to contract with InnovateEd during this review period to begin to build a coherent system of continuous improvement. Part of the InnovateEd contract included support for principal cohorts to collaborate through a Cycle of Inquiry (CoI) process and focus on systems of continuous improvement. However, evidence from the data presented to FCMAT regarding interventions and the CoI process indicate the interventions in place are not improving student achievement, and that the CoI process is in the early stages of implementation.

The district provided a variety of professional development opportunities for district and site administrators as well as for instructional coaches, teachers and site leadership teams. The

focus areas for professional development included: Culturally and Linguistically Responsive Teaching and Learning (CLR), STEMscopes (Next Generation Science Standards (NGSS)), DIBELS, Quality Teaching for English Learners (QTEL), Cycle of Inquiry (InnovateEd), ELlevation Program, Positive Behavior Interventions and Support (PBIS) Program, etc. The service agreements for professional development providers were approved by both district administration and LACOE because of the passage of AB 1840. The district provided evidence of a scope and sequence for many of the professional development offerings that included scheduled dates, the audience, topic, purpose/goal and time/location. Some of the professional development also included one-day workshops such as the STEMscopes (NGSS Professional Development) that only focused on seventh- to 12th-grade science teachers. FCMAT found evidence of memos to site staff directing them to attend specific trainings. A few of the service agreements for professional development included a multiyear, systematic implementation plan that encompassed follow-up, on-site collaborative coaching with distal support in year three of the plan.

The district required TK-8 sites to administer a variety of different assessments during the 2018-19 year including i-Ready, IABs and ICAs from the California Assessment of Student Performance and Progress (CAASPP) assessment banks, DIBELS, etc. Teachers reported an excessive amount of assessment time, and FCMAT could not find evidence that teachers or the district used a number of the assessments to improve instruction or student learning.

The district continues to lack a systematic and comprehensive assessment system that is fully aligned to California content standards. The assessment system should include 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. Although the district is working with InnovateEd on the CoI with teacher teams, the data analysis documentation reviewed by FCMAT varies in effectiveness from site to site and within grade levels at a site. Teachers are in the early stages of being able to effectively use assessment data to improve instructional practice.

The LCAP, which also serves as the district's LEA plan, has been updated with an addendum that includes accountability for categorical funding. The district's LCAP continues to provide fiscal support for implementing the goals with funded actions through professional development and coaching for teachers and administrators. For this review period, the district did not have principal representatives on the LCAP planning committee as was evident last year.

District staff continues to provide training to principals on how to align SPSAs with the LCAP and the district Strategic Plan. Staff interviews indicate there is a better site-level awareness of the LCAP goals and Strategic Plan key actions and the need to align the SPSAs to improve student achievement. Data analysis continues to be a focus to determine the effectiveness of actions and services, although 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 does not provide systematic intervention during the instructional day as recommended by the California State Frameworks in math and English/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 2018-19. The district continues to implement the i-Ready program as its primary system for intervention for grades TK-8. High school students in need of credit recovery have the Apex program available. Many TK-8 schools

fund an intervention teacher through their Title I allocations. The intervention teachers provide varying levels of 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. The district's Action Plan includes actions to develop a systemic, districtwide plan for intervention and acceleration during the 2019-20 school year.

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 3.81, an increase from the score of 3.28 achieved in the prior review period. Three standards received a zero score - not implemented; 37 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 continued in her position during this review period. However, the business office experienced staff turnover in several positions, including accounts payable, purchasing, and the fiscal services analyst position. 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. Interviews indicated that communication within the business office and between the Business Services and Human Resources departments continues to improve. The CBO is a member of the district's collective bargaining teams and has reportedly attended many negotiations meetings; the best practice is for the CBO to attend all collective bargaining sessions.

Business office and/or school site and department administration and support staff continue to need initial or additional training in numerous areas such as student attendance, associated student body (ASB), purchasing, payroll and Microsoft Office applications, 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. Monthly office manager and administrative secretary meetings continue to be conducted where various district departments, including Business Services, share information regarding departmental processes and procedures. Although staff indicated the meetings are informative and well received, sign-in sheets show that there are several absences at each meeting; the district should consider making these meetings mandatory.

Budget and Multiyear Financial Projections

The district adopted its 2018-19 budget within the statutory timelines and conducted public hearings for its 2018-19 Local Control and Accountability Plan (LCAP) and 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 updated fiscal stabilization plan. The county office subsequently approved the revised budget. The district filed its 2018-19 first and second interim budget reports within statutory timelines; both reports were certified as qualified.

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 2018-19 adopted budget narrative document and PowerPoint presentation do not include

discussion of the LCAP and information about whether the district is demonstrating increased or improved services for unduplicated pupils in compliance with 5 CCR 15496(a). The district's fiscal stabilization plan is a multiyear strategic blueprint critical to its ability to regain fiscal solvency. The 2018-19 revised adopted budget narrative includes the updated fiscal stabilization plan, and the document was provided with the board meeting materials. The county office's review letter indicated that the 2018-19 revised adopted budget was approved with comments relative to its dependency on ongoing cost reduction measures spelled out in the district's updated fiscal stabilization plan and new state funding from Assembly Bill (AB) 1840.

The district's 2018-19 second interim report included projections that rely on various planned actions contingent on external factors as well as other unexplained amounts and additional state AB 1840 apportionments for a total of \$6.86 million in 2019-20 and \$8.22 million in 2020-21 to meet the required reserve levels. Without the additional reductions and the AB 1840 revenues, the MYFP for the unrestricted general fund shows a deficit of \$6.86 million in 2019-20, resulting in a projected ending fund balance of negative \$2,710,367 (a negative 2.22% reserve). For fiscal year 2020-21, the MYFP shows a deficit of \$8.22 million; when this is combined with the negative beginning fund balance from the prior year, the projected ending fund balance is a negative \$10.93 million (a negative 9.05% reserve). After reviewing the second interim report, the county office required the district to submit an updated fiscal stabilization plan that provides the status of the planned reductions, including alternative options for contingent expenditure reductions and revenue enhancements.

One of the conditions for the district to be considered for state assistance under AB 1840 is that it meet the requirements for a qualified or positive budget certification at the 2018-19 second interim report and for positive certifications in 2019-20 and 2020-21. 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 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.

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 2019-20 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 processes, 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.

Position control is closely monitored by the CBO and director of fiscal services. However, the way that the district accounts for overtime, extra-duty pay, stipends and substitutes shows these types of positions as vacant in the position control system. This method is not conducive to determining actual vacancies. In addition, savings for unfilled positions should be recognized throughout the year to provide a 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 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 2015-16 and 2016-17 audits were prepared by the State Controller's Office and presented to the board/state administrator at the April 11, 2018 and January 16, 2019 board meetings, respectively. At the time of FCMAT's fieldwork, the 2017-18 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. The CBO, director of fiscal services and budget technician reportedly perform internal audit functions by monitoring the segregation of duties, processes and procedures, and routine business activities of the district.

The district's efforts to assess duties in the business office and develop, document and train regarding processes and procedures for routine business office activities has slowed. Some procedures have been established in the Business Services Division Desk Manual; however, based on the documents provided to FCMAT, the manual was not updated during this review period. 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; this manual also contains some outdated information. 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. All processes and procedures documents and manuals 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 accounts payable, purchasing, bidding, asset tagging and salvage procedures. It 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 continues efforts to improve processes for properly collecting, recording, maintaining and reporting enrollment and attendance in a consistent manner districtwide. It has taken initial steps to restructure the positions responsible for student enrollment and attendance by reclassifying decentralized data technician positions to clerk/typist II positions, which will be located at each school site. These newly established positions will be under the direct supervision of the principal at each school site and are predominately responsible for enrollment and attendance activities including identifying and correcting errors and anomalies in the California Longitudinal Pupil Achievement Data System (CALPADS). At the time of FCMAT's fieldwork, the district was in the process of implementing this transition.

Under the leadership of the chief academic officer, the district has established a team that is responsible for implementing strategies that ensure student data is appropriately reconciled and reported through CALPADS. However, oversight of attendance and enrollment activities remain assigned to multiple administrators, and 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 continues to work diligently to identify coding inconsistencies, establish procedures for correct data entry, and communicate this information to applicable staff. However, inconsistencies continue regarding how student enrollment and daily attendance data is entered and managed in the student information system (SIS) for some programs, including nonpublic schools (NPSs). For example, attendance for NPS students is not entered in the SIS, which can result in the omission of attendance for these students on the state attendance reports. Because the SIS information drives the data submitted through the CALPADS reporting process, state funding determined by the Local Control Funding Formula (LCFF) and student testing, having accurate student data in the SIS imperative, and the information should be routinely reconciled with CALPADS and other ancillary systems. It is also 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 routine data management meetings to discuss student data management topics focused on coding data in the SIS; however, some site staff continue to state that the meetings do not provide the training they need. Based on the information provided to FCMAT, school site staff do not always attend these mandatory meetings. 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. Employees who do not attend mandatory meetings should be held accountable for obtaining the required training.

The district adopted Board Policy 3452, Student Activity Funds, during this review period, but continues to lack standardized procedures on how ASB organizations are to operate and to ensure adequate internal controls are implemented. 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 adequate guidance and 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 has created a District Technology Advisory Committee (DTAC) to guide its use and selection of technology. Committee members include lead technology teachers, principals, cabinet members, department leads, and senior IT staff; there have been several committee meetings during 2018-19. The meetings encourage dialog on what is working, what is not working, and how the district can improve learning through technology innovation.

Over the past few years, the database administrator has made significant improvements in the automation of data flow between many disparate systems including the Human Resource System (HRS), eTriton and Nutrikids food service systems, Special Education Information System (SEIS), Aeries and others 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 the district has developed 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.

Although work has begun on documenting equipment to be included in a replacement plan, the district lacks a formalized board/state administrator-approved lifecycle replacement plan for critical network infrastructure equipment and a formal policy for computer replacement. 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 and contributed to the qualified opinion given by the State Controller’s Office on the 2016-17 audit. 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. 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 2017-18 unaudited actuals show that the cafeteria ending fund balance has increased to approximately \$2.95 million, and the fund did not require a general fund contribution. The cafeteria fund balance has continued to increase since 2014-15, and interviews indicated that cash flow is sufficient to meet current obligations. However, no evidence was provided showing that 2016-17 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 2017-18 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, the California Department of Education's (CDE's) Administrative Review found that the Food Services Department's Personnel Activity Reports (PARs) did not accurately record employee time and effort, and the district must either provide sufficient documentation to support the charges or reimburse \$24,611.78 to the food services account.

Special Education – The district continues to experience significant increased costs in its special education program. The 2017-18 unaudited actuals show an unrestricted general fund contribution of \$28.20 million, or 81.45% of total special education expenditures. The 2018-19 second interim report indicates a projected contribution of \$29.57 million, or 78.74% of the total special education expenditures. This is a projected increase of \$1.37 million year-over-year. Interviews indicated budgeted revenues and expenditures for special education lack thorough management review, and 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. As of 2018-19, LACOE does not provide regionalized special education services to the district; the Southwest SELPA is responsible for the supervision of all special education programs and the coordination of regionalized services between member districts. As part of the program takeback, the member districts voted to partially support the regionalized services costs for three years with a SELPA subsidy, decreasing the amount the district will have to pay for regionalized services. However, the subsidy will be reduced in 2020-21 and eliminated in 2021-22 unless the members vote to continue it. In 2018-19, the district is projected to receive \$1.597 million from the subsidy. The transfer of the speech and language program continues to be problematic because of competitive recruiting for staff, and the district contracts with an outside agency for all speech services, including assessments. Because it can create a conflict of interest, it is not best practice to use an outside agency to assess students, determine the level of service they need and provide speech services.

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 regionalized 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 the director of fiscal services routinely attended SELPA finance meetings during this review period; however, communication of information from these meetings to the CBO is lacking. It is important for SELPA meeting information to be shared with the CBO to ensure proper oversight of the special education budget.

The district's 2016-17 audit report 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 federal special education funds paid for salaries and benefits is in question.

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 departments 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. For example, the district received an estimated 2018-19 annual cost for transportation from the SELPA in March 2019; however, as of third interim, the district had not budgeted for this service. 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, SELPA, 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 filled, but due to the shortage of bus drivers, the coordinator reportedly drives a bus every day and does not have time to fulfill essential job duties.

Risk Management – 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 create a log that identifies potential reportable issues. A transitional return-to-work program is in place and has been well received. Interviews indicated that lost workdays are projected to be reduced from 2017-18 to 2018-19. An updated actuarial study was completed for the workers' compensation program in June 2018, 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 April 2018 and presented to the board/state administrator on April 11, 2018. Based on the actuarial projection and pay-as-you-go 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

In performing this review, the FCMAT facilities team assessed 31 standards in 10 categories. In doing so, the team visited 12 school sites and the district warehouse/maintenance yard during fieldwork in March 2019. Thirteen school site visits had been planned but FCMAT did not visit Highland Elementary because of an apparent communication/scheduling problem. 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.

Of the 31 standards reviewed, scores for five improved while eight deteriorated. The chief facilities and operations officer recently resigned from the district. The vacancy has created a void in knowledge and oversight that has resulted in a significant hindrance to the district's progress. The district has distributed duties and responsibilities between other remaining staff until it can successfully recruit a viable replacement.

Inglewood Unified serves approximately 8,700 students at 18 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, one transitional kindergarten (TK) through grade five (TK-5) school, six TK-6 schools, one TK-7 school, one P-8 school, two TK-8 schools, one grades 7-8 middle school, three high schools, one district-operated TK-8 charter school, one alternative education high school (11-12) and one adult education school. Multiple 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.

School Safety

The district has improved over the last year in the safety area related to the implementation of its comprehensive safety plans and emergency preparedness. A copy of the district's 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 interviewed indicated that the district had supplied a plan template and all site plans were developed; all sites visited by FCMAT had their plan approved by its school site council and the district's advisory board. FCMAT's review validated that the plans for sites visited were completed, consistent, approved, and implemented, but this did not appear to be true for all district school sites.

While the district has a well-defined, all-inclusive safety plan that provides templates and instructions of what needs to be included in the site plan and posted in each classroom, it failed to include an update regarding lockdown drills as prescribed at the April 2018 Safety Committee

meeting. FCMAT found at some sites the emergency contact and evacuation information was available only in the site office but not in each classroom.

At sites visited, principals reported that fire alarm systems operate correctly with exception to Oak Street Elementary and Payne Elementary. All site administrators were well versed in fire drill procedures, and some were extending their drills to include other types of emergency response drills during the school year such as earthquake and lockdown drills. The chief facilities and operations officer has left the district's employment, and the district has assigned several staff positions responsibilities until a qualified director can be hired. It is unclear which staff member position meets with the local fire marshal to review any concerns with the fire alarm and fire sprinkler systems throughout the district.

Administrative Regulation 4257.2 regarding workplace ergonomics was updated in April 2019. Monthly Safety Committee meeting minutes identified regular discussion of the safety plan and the Injury and Illness Prevention Program (IIPP). However, no evidence of IIPP training was provided to FCMAT since the prior review.

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 continues to be 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 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, city government representative and a business person.

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. Staff indicated their belief that some of the LAWA standards were misapplied to Oak Street Elementary and Inglewood High School and that LAWA should be questioned and possibly challenged on its application of the standards. The district should consider a specialized consultant/LAWA expert to be commissioned to provide expert recommendations and assist the district to maximize possible future funding.

During this year's interviews with district administration, discussion included previous FCMAT reports and the district's present project status. The district's current needs and myriad of problems are presented in detail in its November 2018 draft facilities master plan. During FCMAT's interviews, district staff suggested that Morningside High School's athletic facilities should be updated to world class status.

Facilities Improvement and Modernization

According to the district facility master plan, the district has identified a minimum of 30 years of future needs for the districtwide facilities improvements. These include the need to provide an improvement plan and process acceptable to the community's taxpayers while facing the staff's lack of knowledge and training for the district's situation.

The district is challenged with navigating the state of California's funding process for facility modernization and new construction while managing the requirements of the California Department of Education (CDE), Office of Public School Construction (OPSC), Division of the State Architect (DSA), and LAWA. The chief facilities and operations officer position remains vacant, and the district must continue to rely on outside consulting for knowledge of the DSA, OPSC and other agencies. This a costly practice that continues to delay and hamper the building of the district's organizational capacity and limits its potential to succeed.

The district presented the future proposals to remedy some of its current and continuous problems (See district's present facilities master plan for the detail.). During the interviews, staff stated that Morningside athletic facilities should be improved to world class facilities so the districtwide schools could have a well modernized facilities until other facilities can be improved. This would allow Morningside, Crozier, Woodworth, Bennet-Kew and Warren Lane to have and use acceptable facilities for the district and the community. This is also expected to improve the morale of district staff, students and community.

Facilities Maintenance and Operations

The district's 2018-19 second interim routine restricted maintenance account budget is \$4,512,5632, which exceeds the account requirement under EC 17070.75.

Site visits indicated a significant degradation of facilities. The district's Maintenance Department has identified its goal of implementing preventive maintenance measures, but because of staffing constraints and the workload, it continues to operate in a reactionary mode. As a result, maintenance staff have difficulty mitigating building decay and progressing in the effective maintenance of facilities.

The district has made progress in some areas of facility maintenance, but sites visited by FCMAT continue to have no shortage of facility needs. Many have neglected repairs or replacement of major building components such as electrical panels, roofing, broken water pipe (Morningside High School), failing ceiling structure on outdoor corridors (Inglewood High School), exterior finishes and deteriorating facility items. A review of expenditures indicates the district uses routine restricted maintenance account (RRMA) funds for appropriate means, and that they will be fully expended.

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 appears to have made progress in employee evaluations and training. A custodial handbook has been developed and implemented, and all 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, pressure washers and some I-mop equipment. Additionally, routine safety trainings have been conducted with all maintenance, groundskeeping, and custodial staff attending. All maintenance, groundskeeping, and custodial staff members have a written performance evaluation for fiscal year 2018-19; however, it is uncertain how many have been reviewed with the staff members.

The Maintenance, Operations and Transportation (MOT) Department has completed an inventory of its district equipment, vehicles, and buildings. In addition, a draft handbook for maintenance and groundskeeping personnel was developed that identifies maintenance strategies, performance standards, and organizational structure. Additionally, the district warehouse and maintenance yard were well stocked with equipment and supplies and well organized.

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 designee to develop a communications plan for the district. (There is also a board policy regarding media relations-BP 1112.)
2. During the 2017 review, the district hired a new executive director, school and community relations, who created 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 was 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 states 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.
4. During the last review period, a Communications Steering Committee composed of individuals from various levels of the organization was created and met regularly to develop and implement strategies for implementation of the Communications Plan as per the implementation plan. The district provided documentation showing that the Committee is still meeting and staff shared that a subgroup of the committee, the retention committee, meets monthly to continue implementation of the Communications Plan. While an updated implementation plan was not provided to FCMAT, the district did provide a Recruitment and Retention Principal Timeline that has been developed with tasks outlined for completion each month.
5. Staff noted that the focus is on external communication, with internal staff simply receiving the same communications as external stakeholders. The primary source of internal communications is still site principals and department directors sharing information with their respective staff, which some interviewees noted is not always effective.
6. The district recently contracted with VMA Communications, hired to assist while the executive director, school and community relations is on leave, to lead the district's communication efforts. VMA Communications is building on the existing Communications and Implementation Plans and augmenting and refining them as

necessary. For example, VMA Communications developed a Communications Plan to assist the district with its plans to combine several elementary and middle schools into K-8 academies. The plan includes goals as well as tactics with corresponding dates for implementation.

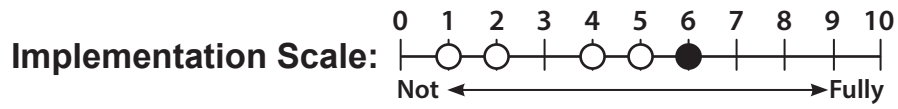
7. Together with the administrative secretary/public information, VMA Communications is the primary point of contact for all external communications - both initiation of messaging and responding to outside inquiries - and utilizes data collected regarding enrollment losses to target communications efforts (e.g., the conversion of schools to K-8 or the delivery of notices regarding kindergarten registration). The district provided samples of Facebook posts, press releases, and state administrator updates that are provided to internal and external stakeholders.
8. 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 state administrator sends regular "Message from the State Administrator" emails, periodic notices regarding important and upcoming events and news items, and an e-Newsletter has also been developed. 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.
9. A number of partnerships were established during the last review 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. No update was provided during this review about whether these partnerships have continued or new partnerships have been established.
10. While a new website has been launched that will provide for ease of use according to staff, some areas of concern remain. No central source is assigned to the regular upkeep of the website, and therefore, it is not consistently or regularly updated. Per staff, each department and school site will be able to update its own webpages without the need for an outside contractor. However, not all staff interviewed, both in the district's offices and at various school sites, knew that a new website was being launched. The launch of the new website, while perhaps facilitating navigation, has not addressed the outdated data issues of the old website. For example, clicking on Bennet-Kew Elementary School's webpage provides the reader with news items for past school events (e.g., Back to School Night on September 2, 2018 or Coffee with the Principal on August 23, 2018). However, clicking on the links for the various past IUSD newsletters results in a blank page instead of the newsletter. Some of the links under "Announcement Archive" simply link back to the "News & Announcements" webpage and not to a specific news item. While the search feature on the site states "search this site," some results included resources external to the district.

Recommendations for Recovery

1. The district should ensure that parent input is solicited as the Communications Plan is implemented and new initiatives added to ensure 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 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 last provided to FCMAT included measurable outcomes, metrics and/or a tracking mechanism should be developed to track the outcomes. For example, during the last review, the district included 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. While the state administrator should continue to use school site principals and department heads as messengers to their respective staffs and communities, additional methods of direct communication should be explored. The district should continue to provide cogent and timely talking points to site principals and district office administrators.
6. The district should either designate a department to manage all updates to the website or ensure training and guidelines are provided to individual departments and school sites that will be assigned to update their respective webpages. Districtwide protocols regarding appropriate posts, frequency of updates, quality control, etc., need to be established to ensure that users are able to access up-to-date information and that all links are active and accurate.

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
July 2019 Rating: 6



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, the relay of information from the site principals to school site staff and parents continues to be inconsistent.
2. The state administrator had been at the district only for a few months when FCMAT completed its last review, which did not provide sufficient time for staff to develop a strong impression; however, central office personnel continue to express 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 state administrator, the general tone of communications, and the atmosphere in the district. However, there is still some concern regarding how long the state administrator will be with the district and what would happen if she leaves or is replaced.
3. Administration continues with its efforts to ensure all staff have and access district email to receive timely communications. During the last review, a new email application called "Constant Contact" was established to communicate with stakeholders. A search of the new district website found no link for Constant Contact, so it is unclear where and how stakeholders can sign up for this application, though staff interviewed noted that it is still operational.
4. The state administrator holds quarterly meetings with site principals to provide information and listen to concerns. The chief academic officer also holds meetings with the principals at the sites, which provides an opportunity for the administration to visit schools and for principals to see one another's sites. While the principals indicate progress continues under the new leadership and find the state administrator to be present and engaged, they are concerned with the lack of input gathered from site administration on decisions that affect their campuses. The feeling is that the district is so focused on the "numbers" (i.e., the declining enrollment and the adjustment of staff in response to the decline), it misses the impacts of these changes on the programs and effective operations of the school sites. The site administrators indicate they are sometimes unaware of decisions made about the district. Without a clear goal, there is a lack of districtwide cohesiveness and feeling of accomplishment as well as a loss of trust that decisions are made in the best interest of the district and its students.
5. 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., Business Services and the state

administrator's office) has improved, site staff indicated that they continue to struggle to get information and/or support from all departments equally. 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, 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 to increase consistency across the district.
7. While turnover was less than previous review periods, some losses occurred at the senior cabinet and administrative level and vacancies continue, 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 its fiscal position. The state administrator has made changes and added positions to the organizational structure, and the previously developed organizational charts were revised on November 7, 2018, though additional changes have been made since that time.
8. The senior cabinet continues to meet regularly (precabinet meetings) with the state administrator with agendas established in advance based on input from all cabinet members. Precabinet meetings are held each week before full cabinet meetings. Each cabinet member also holds regular meetings with his or her respective staff to further improve communications.
9. The state administrator holds monthly meetings with the three employee bargaining groups to provide updates on operations of the district and upcoming actions to be taken by the state administrator.
10. 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 become a lower priority during this review period as compared to previous review periods. However, efforts continue to be 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.
11. Most of the staff interviewed were unaware as to whether the online administrative handbook for each division developed during the 2017 review period has been updated. FCMAT was provided with access to the online handbook at <http://hb.myiusd.net>. Parts of the handbook appear to have been updated, while others contain dated information. A link to the handbook cannot be found by searching the district's website or on the "Forms/Handbooks" webpage. Staff should be made aware of the above noted web address and have an appropriate login and username to access it.

12. The district held a three-day administrative retreat in August 2018 with all district departments, which included overviews of and presentations by the departments, team building activities, other accountability exercises, and a focus on understanding and implementing the newly developed strategic plan. Additional budget presentations were made to make staff aware of the district's fiscal position and its plans to address the identified fiscal shortfalls.
13. The state administrator initiated a strategic planning effort in October 2017. The effort 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 2018-2023 Strategic Plan was adopted in November 2018 and includes an updated Mission statement, and the establishment of an equity principle and seven core beliefs.
14. In the absence of substantive information about the new requirements from AB 1840 or the changes that must be made to mitigate fiscal pressures, staff have circulated some misconceptions. For example, many employees know the discrepancies between current, and continued declining, enrollment and the capacity of the district's facilities. With the lack of any announced plans for school closures, staff simply assumes that a plan is being developed in secret to be announced at the "last minute." While the district is working with various oversight agencies, and no final decisions have been reached regarding facilities, budgets, receipt of additional funding, or other matters, the lack of information from the administration only encourages speculation.

Recommendations for Recovery

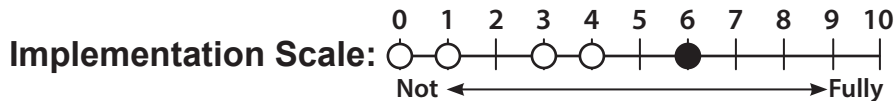
1. The state administrator should continue to develop a functioning and effective organizational structure and hold regular meetings with senior cabinet and principals. This provides a governance structure appropriate to the district's size and more effective and efficient operations, as well as enforcing 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 for all departments and included in the administrative handbook to provide a clear chain of command for staff and site administrators.
3. Staff should be made aware of the district's administrative handbook's web address and have an appropriate login and username to access it.
4. The online administrative handbook should be updated at least annually prior to the start of the new school year and more frequently, if needed. Each department should designate a person to review its section of the handbook and complete these revisions.
5. The district should continue to pursue multiple avenues of communication for dissemination of information and input-gathering to meet its 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.

6. 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. In addition, the reinstatement of regular site visits by the state administrator, senior cabinet, and advisory board members would help forge a stronger connection between the school sites and the district office.
7. 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.
8. The state administrator and executive cabinet should keep the district community, particularly the employees and advisory board, informed of what is known and what is still under consideration. This is key to building trust and acceptance. In order for the district to succeed in both the short- and long-term, its people must feel that they are a part of the process, understand why decisions are made, and realize that these decisions are in the district's best interest.

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
July 2019 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.

Findings

1. The executive director, school and community relations, has been on leave since late August 2018. The administrative secretary/public information has managed contacts with external stakeholders and, as noted in Standard 1.2, VMA Communications was hired to provide additional assistance with the district's communication efforts during the executive director's absence. According to interviews, the majority of requests received are filtered through the administrative secretary/public information who then routes them to the appropriate district contact and/or VMA Communications.
2. During the last review, FCMAT was informed that if the media contacts the district about a content area that is unfamiliar 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, due to a situation with an April 10, 2018 article in the *Los Angeles Times* regarding the district's budget. The district's protocol did 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. Based on interviews, inquiries are still sometimes routed directly to other individuals.

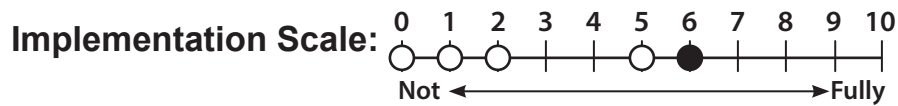
Recommendations for Recovery

1. The executive director, school and community relations, or designee, should remain 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, or designee, 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, or designee, 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. In addition, as they are still advisory, the board members should be made aware of the limitations placed on their authority in terms of committing district resources or support.

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
July 2019 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 requirements outlined in AB 1575, and was updated most recently on September 19, 2018.
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 three comprehensive reviews have still not been addressed. The brochures that explain what a complaint is, how one is filed, etc. 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. The Uniform Complaint Procedures Form (Complaints AR 1312.3) provided to FCMAT and located on the website lists two people who have since left the district as the individuals to whom the mailed or faxed complaint should be addressed
4. The Complaint Questionnaire, Form E, listed at the top of the webpage appears to have been updated since the contact person is current although neither the English or Spanish versions are dated to confirm and ensure they are the most current. However, the same form listed under "Complaints Questioning Instructional Programs and Supporting Operations" (though it has a different title) is an outdated version that lists people who are no longer with the district. The Complaints Concerning District Employees, Form C, directs individuals to file the form with the state trustee who left the district in October 2015). Williams Complaints Form, Form D, directs individuals to file the form with the district chief of staff in the English version, but provides no similar direction in the Spanish version. Complaint Questionnaire, Form E, remains undated. The Request for Complaint Investigation for
5. The website itself also has many of the same inaccuracies as the forms. For example, there are references to the former chief academic officer and submittal of forms to the chief of staff. For the complaints regarding instructional programs, it directs an individual to consult with the "K-12 General Education, K-12 Charter Schools, Special Education

504 & Student Discipline, Chief Academic Officer” before filing the complaint. In addition, the new website did not reinstate the Spanish-translated section(s), so nonnative English speakers will have difficulty accessing the information and knowing which forms to complete.

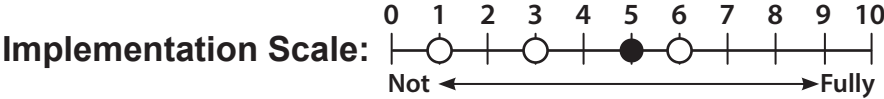
6. The district’s website includes copies of the annual notifications. These included Uniform Complaint Procedure information to employees for 2018-19 as well as a sample of the Acknowledgement of Receipt for employees, which were sent and signed electronically. A copy of the Annual Notice to Parents/Guardians for 2018-19 has also been provided on the website in both English and Spanish. During last year’s review, 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 when parents are provided with student-parent handbooks. The district provided sample verifications of receipt for several school sites signed by assistant principals and principals acknowledging receipt of the 2018-19 UCP Annual Notice and verifying that they gave them to the school’s stakeholders, including students, parents, employees, advisory committees, and other interested parties. Of the 16 sites FCMAT visited, all 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 update its uniform complaint procedures brochure with the revised information located in CDE’s UCP Pamphlet dated March 18, 2019, and replace all of the existing outdated forms. 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 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.
6. All references on the forms and the website to personnel or positions no longer with the district should be updated to reflect the district’s current organizational structure.

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
July 2019 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 was revised on August 20, 2014. BP 1230 and BP 1240 were revised on September 19, 2018. 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. During the last review, new forms of communication were 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 district has hired an additional community liaison, which has allowed the district to provide more support to ELAC, DELAC, and the school sites as well as to help with outreach to homeless and foster youth. According to district staff, the DELAC has grown to 30 members and hours have been established for the parent center to provide consistency for the parents wishing to utilize its services.
4. 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. According to district staff, the district's new website will provide analytics that can be used to better track parent access.
5. 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 2017 review period and continues to meet, raise funds, and provide awards. The foundation added two additional board members who are not members of the district's advisory board, but has still not designated officers. Two board members, who are two of the district's advisory board members, are de facto chair and vice chair with an additional foundation board member acting as treasurer. 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. Per the advisory board members interviewed, the foundation has raised over \$200,000 and has begun to provide grants to various district programs. At the March 6, 2019, board meeting attended by FCMAT, a school principal thanked the board members for the grant the school had received. However, no information was provided as to the number, dollar amount, or grant recipients to date.

6. The district provided copies of agendas for two foundation meetings held in January and February 2019 and minutes for a meeting held in 2017. No other information regarding the frequency of the meetings, nor a meeting schedule were provided, so it is unclear how often the foundation meets. The information is not included on the district's webpage for the foundation, and the link to the foundation's independent website directs you to a page that says the account has expired. Interviewees noted that the foundation utilizes an office/conference room in the district's offices to hold meetings, etc.
7. 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. Some school sites have Parent Teacher Organizations (PTOs) instead of PTAs. In either case, the state administrator meets regularly with the PTA/PTO, and the district supports school site wishes to establish either organization.
8. Participation still varies from school site to school site, with some schools having strong, active, well-organized PTAs/PTOs and school site councils, while others do not or struggle to get parents involved. A parent interviewed provided an example of arriving at the school site to volunteer; however, the front office staff were not prepared and had to take the time to determine if there was a task the parent could complete.
9. 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 and some not at all. One parent interviewed noted that she signed up for emails from the district and her school site, but does not receive those sent by the principal, so her child's teacher forwards them to her.
10. 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. Several parents interviewed had no knowledge of the LCAP or the process.

The district's website contains surveys for parents, students, and staff for the 2019-20 LCAP development; however, these surveys are high level and ask general questions more in line with school climate than those geared toward specific LCAP goals, actions, or services.

11. Taking into consideration that the site visits and writing of this report occurred in March/April 2019, stakeholder engagement, and particularly parental engagement, appears to be limited for the 2019-20 fiscal year LCAP. The development process for the 2019-20 LCAP was not started until January 2019, and while the district does have future meeting dates established for the LCAP Advisory Committee, community meetings do not appear to be scheduled for parental input outside of these committee meetings.
12. Education Code Section 52065 requires that a district post its LCAP on the district website. The 2017-18 and 2018-19 LCAP updates have been posted on the district's website. The links provided on the left side of the district's webpage lead to error messages noting that the page is not found. However, there are PDF links on the right side of the page for these two documents.
13. 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, though staff informed FCMAT that the dependent charter has begun its LCAP process.

Recommendations for Recovery

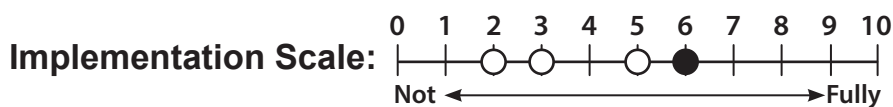
1. The district should survey parents on the opportunities for parent involvement and the reasons they are not more involved. The results should be provided to school site administration, and strategies developed to address the concerns, including districtwide policies, procedures, or best practices to provide more consistency from school site to school site. Each school site should develop specific tasks that parents interested in volunteering can complete depending on their level of availability. These will provide parents with more concrete ideas of how to help, ensure a task is outlined for those who volunteer, and make certain they can engage in that activity immediately.
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. 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 uniform complaint procedures noted in Standard 2.3.
4. 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/PTO, 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.

5. 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.
6. 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
7. The district should continue to encourage the development of the Inglewood Educational Foundation and support its efforts, but ensure that the foundation is not utilizing district resources to conduct its business and undertake its fundraising efforts.
8. The district needs to integrate the various communications systems and ensure the accuracy of parent contact databases, including determining that technology utilized is up-to-date and working effectively so that parents signing up for communications via various mediums receive the district’s messages. In addition, all technology should have the capability of sending messages to parents in their primary language.

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
July 2019 Rating:	6



2.8 Parent/Community Relations

Professional Standard

Board members are actively involved in building community relations.

Findings

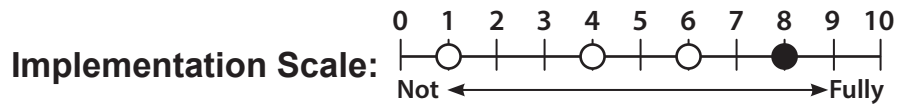
1. Based on interviews with staff, teachers, parents, district administration, and advisory board members, advisory board members are actively involved in building community relations.
2. The advisory board members continue to attend graduation ceremonies and other community events and actively reach 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.
3. The district continues to gather 30 minutes before the start of board meetings to recognize and honor parents, staff, and students. The board meetings still include reports from high school students on events and accomplishments at their school sites. In addition, two schools are honored at regular board meetings with each school asked to select two students, two staff members, and two volunteers to be recognized based on established criteria. A schedule for the 2018-19 school year has been established.
4. During this review period, FCMAT learned that all board meetings are recorded. While these recordings are available to the public upon request, the district is not proactively posting them to its website.

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 televise meetings, providing the community with additional information on district happenings. In addition, the recordings of the board meetings should be uploaded to the district's website along with the meeting minutes, so that the public can view the board meetings at their convenience without the need to contact the board secretary for access. This will provide greater transparency of district operations.

Standard Fully 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
July 2019 Rating: 8



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 on September 19, 2018. The district's AR 0420 requires that "[s]chool site councils shall be established when required for participation in a categorical program," which followed Education Code Section 52852.5. However, Assembly Bill 716 (Chapter 47/2018) was signed into law on September 18, 2018, making changes to the Education Code. It repealed E.C. 52852.5, made amendments to E.C. 64001, and added E.C. 65000. E.C. 64001 requires that a school site council develop the school plan for student achievement, while E.C. 65000(b) requires that, "A school that operates a program that requires a School Plan for Student Achievement, pursuant to Section 64001, shall establish a schoolsite council." 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 22, 2018. It is not known which school sites or how many individuals attended. The district developed handouts with information on school site council selection and composition, as well as steps for setting up school site councils and advisory committees.
3. No information was provided to FCMAT during this review regarding site based meetings for 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 and held follow-up meetings at school sites as needed. It also worked with the schools to align their plans with the district's strategic plan.
5. For 2018-219 FCMAT was not provided with electronic copies of the school plans for student achievement. However, a review of board meeting minutes shows the state administrator approved all school site plans on February 20, 2019. The district provided no agendas, sign-in sheets, or minutes supporting that the plans were discussed at the school site councils; however, parents and teachers interviewed noted that there were discussions and expenditures were attributed to the budgets developed in the plans. The district did provide a copy of CDE's "Schoolsite Council Recommendations and Assurances" form that would be signed by the school principal and school site council chairperson recommending approval of the plan and proposed expenditures and that notes the various groups or committee from which recommendations were solicited in the

development of the plan. The form was a blank template form, however, and no filled in or executed copies were provided for review.

6. District staff noted that the district wants to change the calendar for plan development and approval to July through June to coincide with the school year instead of mid-year development and approval, which is currently the practice. Teachers and district administration noted that development of the plans and budgeting of funds allocated through the plans are delayed and affect the school sites' ability to expend the funds in a timely manner.
7. The principals are taking turns giving presentation at board meetings, communicating the goals for their site and the efforts to meet those goals and how they align with the strategic plan.

Recommendations for Recovery

1. The district should continue to monitor the board policy on school site councils and school plans for student achievement to ensure compliance with any changes in law. Assembly Bill 716 (Chapter 471/2018) was signed into law on September 18, 2018. The district should update the board policy and administrative regulations, school site councils, and school plans for student achievement to reflect the changes in the 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 school 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. In addition, the policies should be updated, as proposed, to adjust the plan development cycle to coincide with the school year. This will allow for the timely approval of the plans and expenditure of funds earlier in the school year.
6. The administration should ensure that all school sites are developing agendas, keeping meeting minutes, and requiring participants to sign-in for school site council meetings and that this documentation is retained by the school sites for review and verification by the district.

Standard Partially Implemented

July 2013 Rating: 3

July 2014 Rating: 2

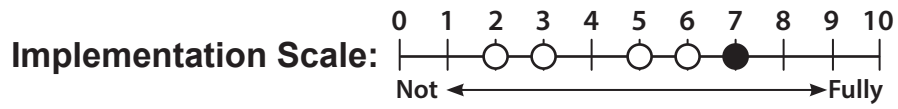
July 2015 Rating: 5

July 2016 Rating: 5

July 2017 Rating: 6

July 2018 Rating: 7

July 2019 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. While the district appears to be making efforts to establish broad-based committees or councils to advise or provide it with input on critical issues and operations, it is still falling behind in these efforts. Agendas, meeting minutes, and sign-in sheets provided show the establishment of a Recruitment and Retention Committee, a Budget Advisory Committee, a Communications Steering Committee, a Wellness Committee, and a District Technology Advisory Committee. However, with the exception of the Budget Advisory Committee, none of these committees are state administrator/board appointed nor do they include community members. These committees appear to be made up entirely of district staff from various departments. While this is a positive step and useful to the administration, it does not address this professional standard.
2. The district still has DELAC/ELAC, school-based PTAs/PTOs, and a parent center, but no evidence indicates 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. While 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, no evidence was provided that such committee has been created.
3. The district did establish a Budget Advisory Committee during the last review period with the first meeting being held on March 20, 2018. The committee met four times through June 7, 2018. However, the committee does not appear to be a standing committee as it held no further meetings throughout the year. In addition, FCMAT was not provided with any evidence that the committee provided any input to the state administrator or advisory board on the budget or that such input was considered or incorporated into subsequent iterations of the budget. At the March 6, 2019, board meeting, the state administrator approved the recreation of this committee. Since the committee was recreated during FCMAT's fieldwork and actual members had yet to be named, it is unclear to FCMAT whether this action reconvened the prior committee's individual members or authorized the creation of a new individual committee members with the same title and charge.
4. As part of the 2017 review, the district had established a District Advisory Committee (DAC) to provide input on facilities matters. Pursuant to the district's website, the committee 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. As the work was completed, the committee was disbanded and does not provide any further input or recommendations on facilities matters.

5. One broad-based committee the district has is the Citizens' Oversight Committee. However, based on the information provided to FCMAT, while the Citizens' Oversight Committee was assigned to oversee the bond program and has continued to meet, 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 for the first time since 2017 on February 28, 2019, and again on March 27, 2019. The 2018-19 schedule provided includes one other meeting scheduled for June 12, 2019. Interviews with district staff noted that the limited number of meetings held was due to a lack of a quorum and the repeated resignation of committee members.
6. While some combination of agendas, meeting minutes, rosters, and/or sign-in sheets were provided to the review team for the DELAC and ELAC, the cultural, ethnic, gender, and socioeconomic makeup of the various committees is still unknown since this information is not collected.
7. With the start of the current state administrator, the district embarked on a comprehensive five-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 2018, involved two stakeholder committees, the Core Strategic Planning Team and the Educational Services Instructional Effectiveness Team. The goals were to draft the mission, vision, and goals, and gather ideas for improving the effectiveness of teaching and learning. The Core Strategic Planning Team included parents, community members and district staff. The Educational Services Instructional Effectiveness Team, while in the planning stages during the last review, was to include district administrators, coaches and teachers.

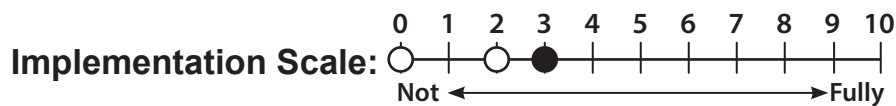
Recommendations for Recovery

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. As standing committees, they should not simply be brought together for a specific point in time, disbanded, and then reconstituted with new members at a later date when the charge reemerges. This process inhibits the committee's ability to provide knowledgeable insights based on ongoing experience and requires district staff to educate new members each time.
2. 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.

3. Given the amount of turnover, training should be provided to the Citizens' Oversight Committee to ensure they understand their roles and responsibilities. This and other trainings should be provided regularly as refresher courses (e.g., annual or as new members are added) to ensure the members are current with the latest laws and regulations.
4. 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.
5. 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
 July 2019 Rating: 3



3.6 Community Collaboratives, LEA Advisory Committees, School Site Councils

Professional Standard

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

Findings

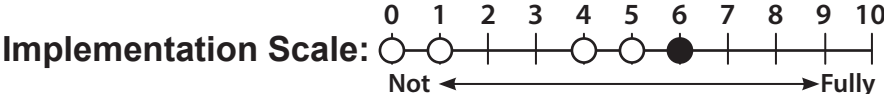
1. The district provided an agenda showing that DELAC's roles and responsibilities were discussed as part of a regularly scheduled meeting.
2. Training for the district's school site councils is discussed in Standard 3.1 above. The DAC is no longer active (see Standard 3.4 above). Unlike past reviews, no evidence of trainings for school site council members 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 mental health, family violence, child abuse, drug and alcohol prevention, healthy eating and active living, homework, discipline and setting limits, parenting children with special needs, bullying prevention, parenting adolescents, teens, dating, peer pressure, stress, and technology. A calendar has been established for the year. The review team was provided with flyers, agendas, and sign-in sheets for trainings and other parent events.
4. The district has contracted to provide a seven-week Parent Engagement Academy FACTOR Program: Families Acting Towards Results, which focuses on the social, emotional and physical development of children from low-income families. The trainings are to be provided to parents at all but two of the district's school sites. These two school sites will start their participation in the program in the next school year.

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), 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
July 2019 Rating: 6



4.5 Policy

Professional Standard

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

Findings

1. A review of the district's policies via the Gamut website found that while there are still some policies that were last updated in August 2014 or February 2015, the majority were updated in either September 2018 or February 2019 as part of an annual review process established during the last review period (see 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, but this changed significantly with the former state administrator's arrival. During the last review period, 14 regular board meetings and nine special board meetings were held. Of those 23 meetings, four (or 17%) were held with less than four members present. During this review period and through the March 6, 2019 board meeting, 15 regular board meetings and eight special board meetings were held, in addition to two board member workshops. Of these 25 meetings, five (or 20%) were held with less than four members present.
3. A review of board meeting minutes, interviews of advisory board members, and observation of the March 6, 2019, 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.
 - Board members appear to be familiar with the policies, have read them, and follow them with the exception of Board Bylaw 9270 noted below.
 - The board has been provided with 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.
4. Board Bylaw 9270 states "[b]oard members and designated employees shall annually file a Statement of Economic Interest/Form 700 in accordance with the disclosure categories specified in the district's conflict of interest code." However, during interviews with FCMAT's finance team, one advisory board member stated that he had consulted an attorney and as advisory board members this did not apply to them and he would not file a Statement of Economic Interest/Form 700 until the advisory board's governing powers were returned. Another advisory board member stated that she was requested to complete a Statement of Economic Interest/Form 700 but "why bother." These statements do not demonstrate the advisory board's support and adherence to its own policies.

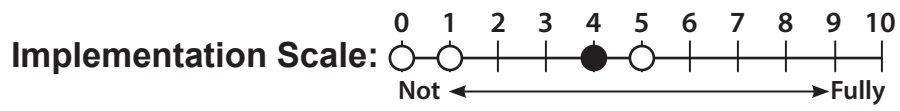
5. The board discussed this matter at its January 9, 2019 board workshop regarding board protocols provided by the California Collaborative for Educational Excellence. Both board members mentioned above were recorded as being present, and item 7.a.6. of the minutes states “[d]iscussed the legal requirements for Board members filing form 700’s. The Board wanted to know why the form is being required this year when in the past it was communicated that it was not required. Additionally, if it is a legal requirement the board is happy to comply.”
6. In support of the advisory board’s failure to file Form 700s despite its own Board Bylaw 9270 to the contrary, the district has provided FCMAT with an April 6, 2015 letter from the County of Los Angeles Board of Supervisors stating that advisory board members are no longer required to file Form 700s. Issues regarding Form 700s are under the purview of the California Fair Political Practices Commission (FPPC) so it is uncertain as to the weight that this letter carries. Nonetheless, the district’s board policy was not changed in over four years to reflect the content of this letter and the district has not solicited the advice of the FPPC on this issue..

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 polices 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 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.
5. All advisory board members should comply with the FPPC Form 700 filing requirements unless the board obtains a written opinion from the FPPC that compliance is not required.

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
July 2019 Rating: 4



5.1 Board Roles/Boardsmanship

Legal Standard

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

Findings

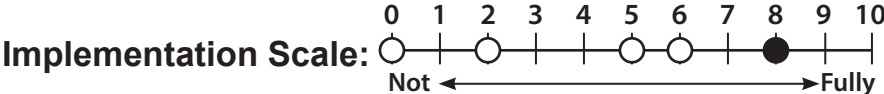
1. Education Code Section 35107 requires board members to meet the following criteria to be eligible for the position:
 - Be 18 years of age or older
 - Be a citizen of the state
 - Be a resident of the school district
 - Be a registered voter
2. The state administrator is not responsible for screening 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 2017 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 also 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, including the newly appointed board member, appear to meet all four criteria.

Recommendation for Recovery

1. Self-certification should continue to be renewed annually, as circumstances may change from year-to-year, 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 Fully 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
July 2019 Rating: 8



5.2 Board Roles/Boardsmanship

Professional Standard

Board members receive necessary training to better fulfill their roles.

Findings

1. Board Bylaws 9230 and 9240, updated on September 19, 2018, reflect the district's desire to provide the advisory board with orientation and ongoing training and places the responsibility to do so on the superintendent.
2. All advisory board members, excluding the newly appointed member, have completed 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., communications in a post-Janus world, facilities, board protocols, etc.) and those areas they deem important.
4. A schedule has been developed and posted at <https://agendaonline.net/public/Agency.aspx?PublicAgencyID=222&AgencyTypeID=1> for the 2018-19 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 Fully Implemented

July 2013 Rating: 0

July 2014 Rating: 0

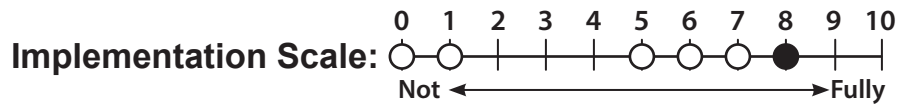
July 2015 Rating: 1

July 2016 Rating: 5

July 2017 Rating: 6

July 2018 Rating: 7

July 2019 Rating: 8



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 September 2018 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).
2. During the 2017 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.
3. With the start of the current state administrator, the district embarked on a comprehensive five-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 2018, involved two stakeholder committees, the Core Strategic Planning Team and the Educational Services Instructional Effectiveness Team. The goals were to draft the mission, vision, and goals, and gather ideas for improving the effectiveness of teaching and learning.
4. The Five-Year Strategic Plan (2018-2023) was officially launched in August 2018 at the district’s all staff meeting and adopted on November 7, 2018. The strategic plan is a comprehensive document that discusses the state of the district, lays out the new Mission, Equity Principle, and Core Beliefs, along with the goals and measurements for student progress. It also discusses the plan’s implementation strategy and sets annual performance objectives to meet its goals. Development of the plan included the stakeholder engagement noted above, as well as board member workshops. The document was developed to ensure alignment with the FCMAT annual review process as well as the new AB 1840 and county office requirements.

5. The district's new Mission and Equity Principle are as follows:

Mission

Our mission is to nurture, educate, and graduate students who are self-responsible and self-disciplined; who are critical and creative thinkers; who master the core academic disciplines; and who are advocates for equity and social justice for self and their community.

Equity Principle

At every point along their educational journey, each student will be provided personalized opportunities and equitable resources for consistent academic and social-emotional growth, steady progress toward high school completion, and readiness for post-secondary experiences of their choosing.

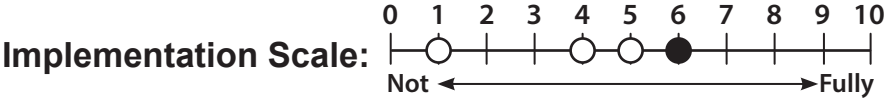
6. An announcement about the adoption of the strategic plan was emailed through constant contact to groups such as parents and strategic planning stakeholders, and the plan can be found on the district's website. District administration has noted that posters are being printed and will be posted in the district offices and at school sites and use of the plan is being incorporated in the district's operations (as noted in Standard 3.1 above where principals are presenting at board meetings). Division leads and directors are tracking progress through the use of an online, cloud-based platform called Eye on the Goal. It includes milestones and allows for the addition of comments and attachment of supporting documentation. The platform is interactive and allows for the assigning of tasks, emailing of comments and updates, and filtering of data by various parameters. The state administrator intends to engage the same consultant that assisted with the development to help analyze the end-of-year metrics.

Recommendations for Recovery

1. The state administrator, in conjunction with the district's executive director, school and community relations, or designee, should ensure that the five-year strategic plan continues to be widely distributed both internally and to the broader community, and that it is integrated into day-to-day district practices. 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. A process should be formalized for the development of subsequent comprehensive five-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
July 2019 Rating: 6



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 and appear engaged and attentive. However, special events (such as community presentations) that occur during board meetings should be coordinated beforehand, or a district staff member should be assigned to assist, so that board members are present throughout the entire board meeting and do not enter and exit throughout the meeting.
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. The state administrator has also developed board subcommittees (e.g., budget and audit) in which the members are actively engaged.
3. Based on FCMAT's attendance at and observation of the March 6, 2019 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 the acquisition of space on a community digital billboard and the subsequent viewing reception).
5. The advisory board members have developed a cohesive and efficient working relationship that allows for collaboration. However, interviews indicated advisory board members, constituting a majority, meet and discuss items of district business outside of public meetings. Members should conduct themselves at all times as if they are subject to the same laws regarding public meetings as typical school board members.

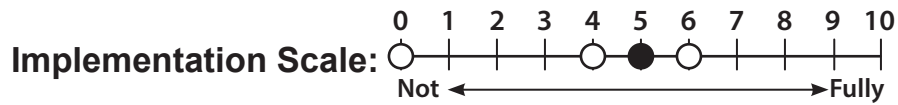
Recommendations for Recovery

1. Advisory board members should make every effort to be present throughout the entire board meeting and avoid entering and exiting throughout the meeting.
2. 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.

3. The state administrator should continue to allow the advisory board members to provide input on board agenda items when each item is heard.
4. The state administrator should work with the advisory board members to develop sustainable lines of communication and working styles that will be able to be carried forward once local control is returned.

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
July 2019 Rating: 5



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 6, 2019, 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.
5. The state administrator has established monthly meetings with each board member to review board agendas and receive input on board items. In addition, the district sends Outlook calendar invitations to board meetings to all advisory board members.
6. An example of the working relationship between the advisory board and the administrative team is the recent appointment of an advisory board member to the vacant seat created after the resignation of an elected member. The state administrator believed it important for the remaining advisory board to be part of the selection process for the replacement member. This ensured the remaining advisory board members would be active participants in selecting their new colleague and provided them the opportunity to gain experience in this process. The vacancy was publicly advertised, and an application deadline established to promote community acceptance. A board subcommittee was created to review the applications and make a recommendation. The state administrator then interviewed the prospective advisory board member at the board meeting on March 6, 2019, during open session.

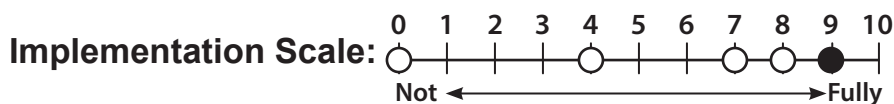
- As noted above, while the relationship between the advisory board members and the administration is functional and productive, there is a general sense that since the passage of AB 1840, the administration works more closely with the county office, and decisions are made and plans developed that the district as a whole, and the advisory board in particular, knows little about. The steps to return local control to the district appear to be less clear now than before AB 1840. This has placed a slight strain on the advisory board's relationship with the administration and could sew distrust if not corrected.

Recommendations for Recovery

- 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.
- 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.
- The state administrator should continue to provide the advisory board members with opportunities to engage in routine board actions to further provide experience before their eventual resumption of authority.
- The administration should inform the advisory board of discussions held and decisions being made by and between the administration and the Los Angeles County Office of Education to ensure the continued support of the advisory board and further develop the established relationship between the administration and the advisory board.

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
July 2019 Rating:	9



5.9 BoardRoles/Boardsmanship

Professional Standard

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

Findings

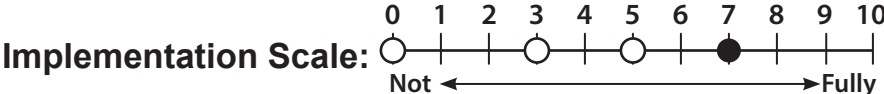
1. During the 2017 review period, the former state administrator had begun to include the advisory board members in some closed-session matters that were pertinent to the board. The current state administrator continues to include the advisory board in most closed sessions, with minor exceptions.
2. During the last review period, 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. FCMAT was provided with an updated statement signed by all advisory board members during this visit, and the district intends to make this an annual process.
3. Based on interviews, it appears that advisory board members respect the confidentiality of information provided by the administration. For example, staff noted that during the recent negotiations with the certificated bargaining unit, the advisory board presented a united front and none of the information provided in closed session was disclosed.

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.
3. The execution of the confidentiality declaration should continue to be completed annually as a best practice.

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
July 2019 Rating: 7



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

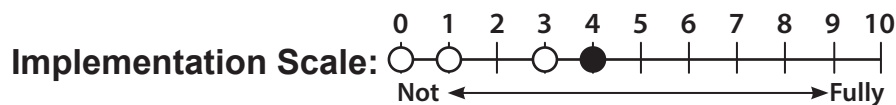
1. According to its website, CSBA releases updates five times per year, one each in July, October, December, March, and May, with each release including numerous policy revisions. During previous reviews, it was apparent that the district did not review and update its policies in concert with these policy update releases, but instead reviewed and updated sporadically.
2. During the last review period, the district held two board policy review workshops 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 reviewed the draft policies before presentation to the full board. The first group of board policies (Series 0000, 1000, 2000, and 9000) were submitted for first reading at the August 8, 2018 board meeting and adopted at the September 19, 2018 meeting. The second group (Series 3000 and 4000-7000) were submitted for reading and adoption at the February 20, 2019 board meeting. However, a review of the district's website and the board policies adopted shows that not all of the policies were updated and some are still dated August 2014. The district did not provide an explanation.
3. District staff intends to conduct these reviews annually and were undergoing the review during FCMAT's visit. They anticipate taking the updated policies to the board in April or May.
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 exception of the executive 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 policies 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
July 2019 Rating:	4



5.11 Board Roles/Boardsmanship

Professional Standard

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

Findings

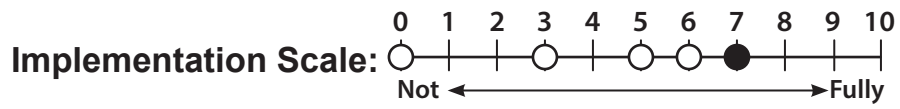
1. FCMAT attended the board's March 6, 2019, meeting and observed that advisory board members are still provided with the opportunity to remove items from the consent calendar if they have questions or comments. Each item that is pulled is then discussed and questions answered by the state administrator 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
July 2019 Rating: 7



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 6, 2019, meeting, an email was sent to the advisory board on March 1, 2019). The email includes a detailed agenda and 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 6, 2019, 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 once each month on the second Wednesday 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. However, the calendared meetings do not typically fall on the second Wednesday of the month and in fact, while predominantly held on the third Wednesday, change from month-to-month.
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 and also confers with the advisory board members prior to the printing and posting of the agenda. One-on-one meetings are scheduled in advance between each advisory board member and the state administrator to discuss the agenda prior to it being finalized. The district provided a list showing dates scheduled from January 2018 through March 2019. 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 be provided to advisory board members who request them.

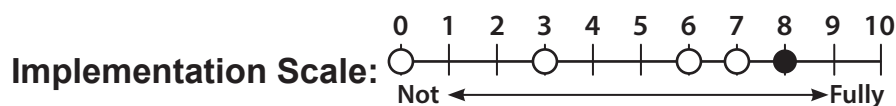
2. The advisory board members should continue to review board packets in advance of each meeting and endeavor to discuss their questions and concerns with the state administrator before each meeting.

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 Fully 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
 July 2019 Rating: 8



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, while board meeting agendas continue to focus on transactional administrative matters, the district is incorporating more matters related to student achievement. For example, as previously mentioned, each board meeting now includes presentations from school site principals on the achievements of their school sites, including information on test scores and other aspects aligned with the strategic plan. As in past years, other matters relating to student achievement continue to be heard and discussed (e.g., approval of 2018-19 school plans for student achievement, approval of the LCAP, approval of educational field trips, etc.). In addition, time continues to be 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 6, 2019, 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 July 18, 2018, board meeting, the advisory board heard a presentation on the Educational Strategic Plan, at the September 26, 2018, special board meeting, the chief academic officer and other district representatives provided a presentation on the California Assessment of Student Performance and Progress 2017 test results, and another presentation on November 7, 2018, focused 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 continue having the school sites provide monthly reports as informational items. Regular reports should also continue to be provided 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 will further inform the advisory board, staff, and community about the district's academic status and progress as well as the programs offered or considered.

**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	July 2019 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	6
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	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	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	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	6
2.8	PROFESSIONAL STANDARD – PARENT/COMMUNITY RELATIONS Board members are actively involved in building community relations.	1	1	1	4	6	6	8

Community Relations and Governance Standards		July 2013 Rating	July 2014 Rating	July 2015 Rating	July 2016 Rating	July 2017 Rating	July 2018 Rating	July 2019 Rating
3.1	<p>LEGAL STANDARD – COMMUNITY COLLABORATIVES, LEA ADVISORY COMMITTEES, SCHOOL SITE COUNCILS</p> <p>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)</p>	3	2	5	5	6	7	7
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
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	6
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	4

Community Relations and Governance Standards		July 2013 Rating	July 2014 Rating	July 2015 Rating	July 2016 Rating	July 2017 Rating	July 2018 Rating	July 2019 Rating
5.1	LEGAL STANDARD – BOARD ROLES/BOARDSMANSHIP Each board member meets the eligibility requirements to be a board member. (EC 35107)	2	0	0	5	6	6	8
5.2	PROFESSIONAL STANDARD – BOARD ROLES/ BOARDSMANSHIP Board members receive necessary training to better fulfill their roles.	0	0	1	5	6	7	8
5.3	PROFESSIONAL STANDARD – BOARD ROLES/ BOARDSMANSHIP The board has established an LEA-wide vision/mission and uses that vision/mission as a framework for LEA action based on the identified needs of the students, staff, and educational community.	1	1	1	4	6	5	6
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
5.6	PROFESSIONAL STANDARD – BOARD ROLES/ BOARDSMANSHIP The board and administrative team maintain functional working relationships.	0	0	0	4	7	8	9
5.9	PROFESSIONAL STANDARD – BOARD ROLES/ BOARDSMANSHIP Board members respect the confidentiality of information shared by the administration.	0	0	0	0	3	5	7

Community Relations and Governance Standards		July 2013 Rating	July 2014 Rating	July 2015 Rating	July 2016 Rating	July 2017 Rating	July 2018 Rating	July 2019 Rating
5.10	PROFESSIONAL STANDARD – BOARD ROLES/ BOARDSMANSHIP Board members effectively develop policy and set the direction of the LEA while supporting the superintendent and administrative staff in their responsibility to implement adopted policies and administrative regulations.	1	0	0	0	0	3	4
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	7
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	8
6.9	PROFESSIONAL STANDARD – BOARD MEETINGS Board meetings focus on matters related to student achievement.	2	0	0	2	3	4	5
Collective Average Rating		1.05	.45	1.40	3.78	4.85	5.50	6.20

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 state administrator conducted a reading and adoption of Board Policies Series 4000 (Personnel) during the scheduled board meeting held on February 20, 2019.
2. Many of 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 February 20, 2019. Policy updates are provided by CSBA five times per year (July, October, December, March, and May). Some of the BPs and ARs updated on February 20, 2019 are as follows:
 - BP 4030—Nondiscrimination in Employment
 - 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 4222—Teacher Aides/Paraprofessionals

As of the date of FCMAT's fieldwork, the remaining policies that require updating are as follows:

- BP 4111/4211/4311—Recruitment and Selection
 - AR 4217.11—Preretirement Part-Time Employment
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 as of the date of FCMAT’s fieldwork.
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.
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).

The policies adopted in 2014 are accessible via the district website, interspersed with the updated 2019 policies. Many of these policies are duplicative, but are referenced with different policy numbers to address different classes of employees - certificated (4100s), classified (4200s) and management (4300s). In addition, some of the BPs have been updated, yet the applicable ARs have not. In some cases, ARs have been updated, and the accompanying BP has not. Examples of these issues are as follows:

BP has been updated, but the AR has not:

- BP 4113 Assignment
- BP 4112.1 Contracts
- BP 4040 Employee Use Of Technology

AR has been updated, but the district website shows no BP:

- AR 4161.8/4261.8/4361.8 Family Care And Medical Leave
- AR 4112.62/4212.62/4312.62 Maintenance Of Criminal Offender Records
- AR 4161.5/4261.5/4361.5 Military Leave

Updated and outdated policy accessible on the website:

- BP 4144/4314 Transfers
- BP 4215 Evaluation And Supervision

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.
5. Key processes identified as board policy, must be closely aligned with administrative regulation to ensure that the enforcement of district policy and procedures are implemented.
6. In the interest of ensuring that the appropriate and most recent policies are accessible to those affected, and personnel policy is clearly communicated to employees, the policies should be reorganized and the duplicates removed from the district website.

Standard Partially Implemented

July 2013 Rating: 0

July 2014 Rating: 0

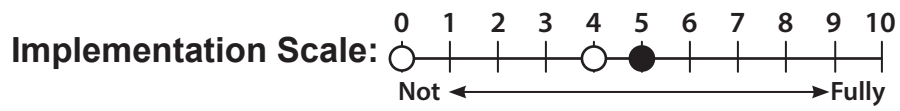
July 2015 Rating: 4

July 2016 Rating: 4

July 2017 Rating: 4

July 2018 Rating: 4

July 2019 Rating: 5



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 Human Resources Department's mission is to "promote 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 the form of presentations shown during new hire orientation for certificated, classified, and management employees. The vision and mission statement can also be found on the department's website. However, the district has updated its website and the HR Department has also updated its mission statement. As a result, the version of the mission statement on the district's website differs from the mission statement noted during this review and the one provided in the orientation documentation.
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.

The department's goals for 2018-19 are specific, measurable, and relevant. They include the following:

- Wellness, evaluation, and recognition
 - Wellness activities
 - Communication plan
 - Employee evaluations
 - Employee recognition programs
- Talent Acquisition and Orientation
 - Webpage aligned to strategic plan
 - Recruiting for diversity
 - Aligned selection process
 - Standards-based employee orientation
 - Classified employee mentoring

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

6. The department developed and is implementing a work plan designed to facilitate the implementation of the department goals. Each HR staff member is assigned to a work plan team that aligns with each personnel management priority standard area.
7. Consistent with the prior review period, The Human Resources 2017-18 Annual Report was presented to the board during a regularly scheduled meeting held on November 7, 2018. During the presentation, the HR Department goals were shared with the board as well as data and information related to the following:
 - Annual notifications sent to employees
 - Online training provided to all new employees
 - Mandated reporter training
 - Management trainings
 - Leadership Institute – Certificated
 - BTSA/Induction – for new teachers to the profession
 - Office manager training
 - Post injury online training
 - 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

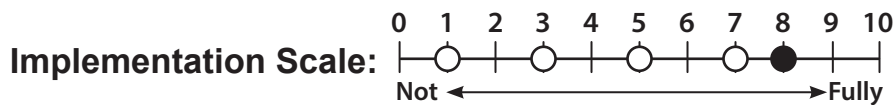
- Employment actions (e.g., promotions, transfers, layoff, reemployment, leaves)
- Ethnicity of job applicants
- Employee handbooks
- Department goals for the 2018-19 school year (with additional information provided by HR Department documents)

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 Fully 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
July 2019 Rating:	8



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 department website has a menu of services that provides information to visitors on whom to call with specific questions, and the menu is located close to the department organizational chart.
3. The HR Department's online resources are user-friendly and easy to find from the district's home page by clicking "Departments & Services" then choosing "Human Resources." Visitors to the website have access to the following areas:
 - Human Resources (menu of services)
 - Human Resources Staff (organization chart and HR mission and vision)
 - Classified Employment (job postings, recruitment, and classified job descriptions)
 - Certificated Employment (job postings, recruitment, and internal transfer request form)
 - Employee Health Benefits (benefits menu of services, employee benefits portal, medical benefit information, dental coverage information, vision coverage information, employee assistance program)
 - Risk Management webpage lists a menu of services, however, there are no working links to information or forms (links to information still in progress)
 - Forms/Handbooks/PC Rules (procedural and operational forms for employees, employee handbooks, personnel commission rules and regulations)
 - Salary Schedules
 - Collective Bargaining Unit Agreements/Board Policies (Inglewood Teacher's Association Collective Bargaining Agreement, CalPro Collective Bargaining Agreement, Link to 4000 – Personnel series board policies)

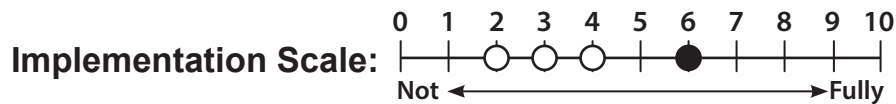
- Absence Management System (instructional materials regarding reporting an absence)
 - Annual Notifications/Annual Report
4. Visitors seeking information about employment are directed to other sites such as NEOGOV or EdJoin.

Recommendations for Recovery

1. Ensure that the lines on the district’s organizational chart include supervisory chain of command.
2. The district should ensure that the department website is updated regularly with accurate information. 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). Additionally, the department should provide working links on the risk management and employee health benefits pages.
3. The HR website should be updated any time functions are reorganized or reallocated or when staff members change.

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
 July 2019 Rating: 6



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

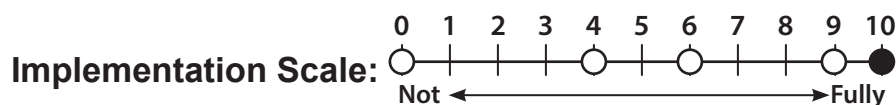
1. The district provided agendas and minutes for the state administrator's cabinet meetings showing that the executive director of HR is a member of that team and participates in decision-making.
2. The executive director of HR played a key role in decision-making and leadership related to district policy updates, enrollment and staffing projections for the 2018-19 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
July 2019 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

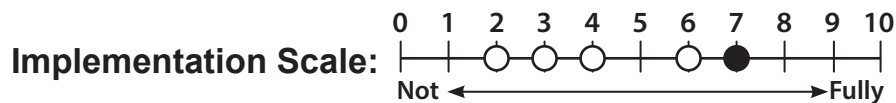
1. The HR Department has implemented a data management calendar for CALPADS and CBEDS. However, beyond CALPADS and CBEDS, there is no formal data management calendar. FCMAT was provided evidence of communication via meetings and data collection schedules shared between HR and IT. Consequently, beyond items established in the CALPADS and CBEDS data management calendar, the function of keeping staff on track and meeting deadlines is met through other sources.
2. Data collection has advanced considerably from the days when manual extraction was necessary to upload data. This practice required a data management calendar. Currently, data is commonly extracted from HRS systems and Aeries through an automated procedure. Interviewees indicated and district documentation verified that the district has used this method to submit data, which decreases the need for a formal data calendar used in the outdated method.
3. 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.
4. 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.
5. HR staff reported that it is responsible for preparing data related to employees, credentials, authorizations, and assignments, and the 2018-19 process was collaborative and smooth. This was attributed to the implementation of electronic data collection, which requires collaboration between IT and HR. Schools also play a role since the IT Department gathers reports and sends them to the sites to validate before certification to the state.
6. 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 should develop an annual data management calendar as required by this standard. 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.
2. The district should 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
July 2019 Rating:	7



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 board, although its powers 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. Six 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. The personnel analyst for classified personnel prepares oral examination questions using CODESP and the job description as a source. The hiring manager has an opportunity to provide input on the job description, the preemployment skills test, and the interview questions.
3. While there is no link on the district's website to a webpage for the personnel commission, the HR Department now has an easily accessible website with a direct link to the district's merit system rules. The personnel commission rules have not been reviewed or updated since originally established in 2008. For example, section 3.100.2 of the personnel commission rules states that part-time playground positions are exempt from the classified service; however, the related statute, Education Code Section 45256, was recently modified to eliminate the exemption for part-time playground positions, placing them into the classified service.
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 maintained eligibility lists for up to six months, which assists in keeping lists of candidates 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. The personnel analyst for classified personnel continues to attend the PCASC training sessions offered during the year.
6. For its classified recruitment and selection process the district uses NEOGOV, an automated applicant tracking system that supports the merit system with automated personnel requisitions, minimum qualification screening, tracking of preemployment skills testing, and other functions of recruitment and selection for classified personnel. Hiring managers can electronically review the applications and resumes for applicable candidates.
7. 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.
8. The district’s Classified Employee Handbook was revised on November 16, 2018. 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 and there is no hyperlink provided. Hyperlinks are provided to various other resources, including the district’s board policies and administrative regulations and the collective bargaining agreement.
9. The HR Department prepares a monthly report of classified recruitments, including posting dates, examination dates, and other information about the status of each recruitment. This report is provided to the state administrator as well as classified employee union leadership. The HR Department provides an annual report to the state administrator and board that includes information on classified employee recruitments and employment actions for the prior year. The annual report is also posted on the HR Department website.

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 referred to in the appropriate sections of the Classified Employee Handbook along with a hyperlink to the document on the HR Department website.

Standard Partially Implemented

July 2013 Rating: 1

July 2014 Rating: 1

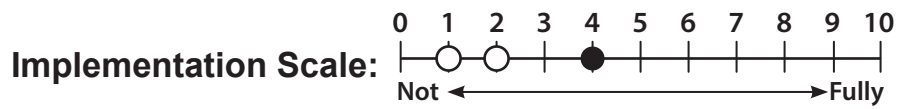
July 2015 Rating: 2

July 2016 Rating: 4

July 2017 Rating: 4

July 2018 Rating: 4

July 2019 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 2018-19 school year. Staff reported enrollment projections to be accurate since they projected within 15 students of verified and enrolled students. The district is in a certificated employee hiring freeze due to declining enrollment, and in response to ongoing efforts to make fiscal reductions. These factors contributed to a slow recruitment season for teachers, which has diminished the certificated hiring needs of the district. At the time of fieldwork, there were four general education teacher vacancies and three special education vacancies. The district expects to have these positions filled before the start of the 2019-20 school year.
2. The HR Department has not developed an annual recruitment budget, but has provided an expenditure report reflecting funds available for various activities, which supports the resources needed to advertise position vacancies and to participate in job fairs. While the expenditure report is a preliminary step in developing a recruitment budget, a formal recruitment budget should identify recruitment goals and areas of need. Activities are then tied to the goals and areas of need. This becomes especially important to the district because not all job classifications have the same level of need. For example, district staff indicated that teachers were not being hired, but job fairs for child nutrition services were being held. The expenditure document provided to FCMAT does not contain the level of detail necessary to determine what funds had been allocated for that activity.
3. The HR Department provided evidence of registration confirmation for the following 2019 job fairs:
 - National University Los Angeles
 - Los Angeles County Office of Education (Virtual Job Fair)
 - Tulare County Office of Education (Virtual Job Fair)
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:
 - Food Services Chef (Proposed 1-16-19)
 - Coordinator of Administrative Services (Revised job description of Executive Assistant to the Superintendent – Proposed 6-20-18)
 - Student Support Specialist (Approved 10-10-18)
9. Two of the five job descriptions provided included a date that the job description was proposed, not the date that it was presented and considered by the state administrator. Some of the new job descriptions are not legally compliant. Specifically, they 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. The job descriptions provided were also on different templates and formats.
10. Interviewees indicate that one of the highest recruitment need areas is food service candidates. The department expended much effort and focus in this area by hosting a recruitment event on site for this job classification. Evidence of ongoing recruitment for these positions is also evident on the district’s website, EDJOIN, and NEOGOV.
11. The district also experiences high recruitment demands for speech and language pathologists and special education paraprofessionals. In response to this acute need, the department relies heavily on the use of an outside vendor to staff the paraprofessional positions. Staff report that personnel costs have increased in this classification due to the high number of consultants utilized to fill paraprofessional vacancies.
12. Interviewees indicate that timelines for the classified recruitment process are excessive. The perspective of the hiring managers and supervisors is that classified vacancies take three to four months to fill, and the recruitment timelines for classified staff hinder the hiring manager’s ability to fill department positions.

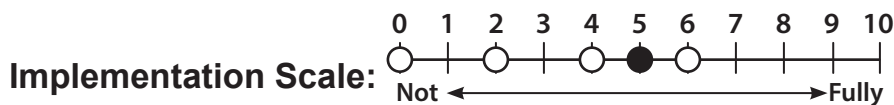
Recommendations for Recovery

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 requirements 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 standardize formatting and templates for all job descriptions.
4. 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.
5. 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.
6. The district should continue use of its website, EDJOIN, and NEOGOV for ongoing recruitments of speech and language pathologists, special education paraprofessionals, and other areas of need.
7. The district should limit the outsourcing of staff for personnel and recruitment needs in the paraprofessional classification. This will assist in mitigating employment costs for paraprofessionals and provide administrative oversight of internal employees.
8. The district should analyze recruitment timelines for classified staff, and determine if the process impedes its ability to recruit highly qualified classified candidates.

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
 July 2019 Rating: 5



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 hiring managers with training on the selection and hiring procedures and nondiscrimination in employment (including training in the area of unconscious bias). A hiring manager trained in these 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. Staff reported that there were no misassignments during the 2018-19 school year according to the most recent Williams Assignment Audit.
4. A review of randomly selected recruitment files was completed during fieldwork. Of the seven recruitment files for certificated teachers selected, four (or 57%) did not include verification that reference checks were completed.
5. The HR Department continues to appropriately maintain recruitment files for each certificated, classified and management recruitment.

Recommendations for Recovery

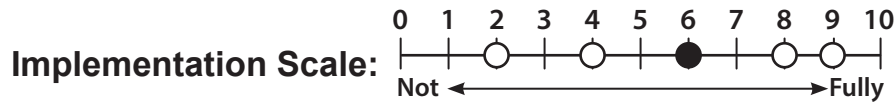
1. The district should continue to provide hiring managers with annual training in selection procedures, including accessing applications on EDJOIN and NEOGOV, screening protocols, reference checking procedures, and nondiscrimination practices.
2. The district should continue to ensure that the hiring 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 be consistently performed when selecting certificated, classified and management personnel. The HR Department should ensure reference check forms are signed and returned to the department before offers of employment are made. Verification of reference checks should be included in recruitment files.

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 Partially 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
 July 2019 Rating: 6



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. Recruitment logs for principal positions indicate that, on average, first-round interviews are held within four weeks of the date of posting. The district maintains an efficient and competitive hiring process for principal positions.
3. The district uses a single certificated administrator evaluation that aligns with guidelines from the California Professional Standards for Educational Leaders. A sample review of principal personnel files indicated that all principals reviewed had a recent evaluation in their personnel file. However, as found in Standard 8.3 below, not all principals had been evaluated for 2017-18.
4. Executive directors in the Educational Services Department were assigned to evaluate principals.
5. The HR Department provided FCMAT with a list of principals who were evaluated in the 2017-18 school year. According to that list, 12 of the district's 17 principals were evaluated last year, or 71%. Of the district's 19 sites, one principal oversees two sites in two instances.

Recommendations for Recovery

1. Cabinet members or designees 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. An annual evaluation should be performed for all principals.
3. The district should continue to review and update the evaluation tool and the metrics used to evaluate principals. 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

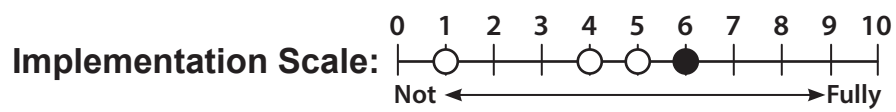
July 2015 Rating: 4

July 2016 Rating: 5

July 2017 Rating: 6

July 2018 Rating: 6

July 2019 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 sites/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 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 Alliance of Schools for Cooperative Insurance Programs (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. These trainings are to occur prior to the first day of employment.
4. The annual notices continue to require that employees certify that they read and understand these policies.
5. Approximately 73% of the personnel files reviewed included evidence that employees receive the required legal notices upon initial hire, and approximately 64% showed that managers biennially received the required sexual harassment training. All management files reviewed included verification of the completion of mandated reporter training. Of the personnel files reviewed for certificated and classified nonmanagement staff, 15% did not include verification of completion of mandated reporter training. Only 66% of management files included verification of sexual harassment training for supervisors.

Recommendations for Recovery

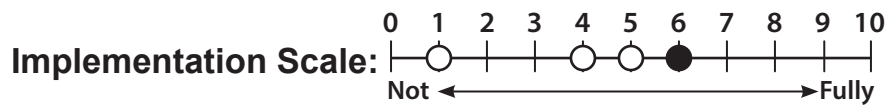
1. The district should continue to annually provide to all employees required legal notices, including, but not limited to the following:

- 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 Reference: E.C. 17612
 - Prohibition of Activities That Are Inconsistent, Incompatible, in Conflict With, or Inimical to Duties; Discipline; Appeal
 - Legal Reference: G.C. 1126
 - District’s Tobacco-Free Schools Policy and Enforcement Procedures (if the district receives Tobacco-Use Prevention Education funds)
 - Legal Reference: 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 References: 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.

- The district should keep accurate records of all mandated employee trainings and ensure that the records are either kept in the employee personnel file or electronically stored in a secure file.

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
July 2019 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. Information about complaints of school employees, including how to file a complaint, can be located on the "Resources" page of the district website. The executive director of HR has been designated as the complaints officer for those concerning school employees. However, the Complaint Form C continues to contain outdated information such as listing the former state trustee as the person to whom complaints are to be filed.
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 on its 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.

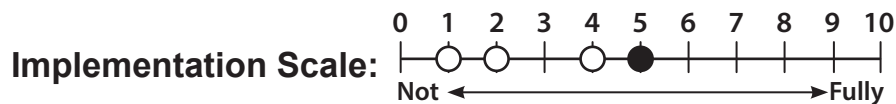
7. Most of the board policies on nondiscrimination and administrative regulations regarding complaint procedures were updated to the CSBA template in April 2019. However, on the district website area for complaint resources, the link to BP/AR 1312.1 Complaints Concerning District Employees provides a link to the outdated policy from 2014.
8. During fieldwork, FCMAT obtained evidence that postings of nondiscrimination policies have been placed in almost all school site offices and staff rooms.

Recommendations for Recovery

1. The district should ensure that nondiscrimination policies are posted in all school offices, staff lounges and student government meeting rooms.
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
 July 2019 Rating: 5



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:
 - Administrators (2015-16)
 - Certificated employees (November 16, 2018)
 - Classified employees (November 16, 2018)
 - Substitute teachers (November 16, 2017)
 - Classified substitutes (November 16, 2018)
 - Special education instructional assistants (April 2017)
 - Custodial (January 2017)

The issuance of the handbooks to new employees is included on the new hire checklist and provided during new employee orientation. All handbooks, with the exception of the handbook for administrators, are available online and are easy to access. Due to the supervisory and personnel management content of the administrator handbook, it should not be accessible by all staff on the district website.

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. Based on FCMAT's observations, cleaning standards and procedures are not consistently implemented.
4. The HR Department has developed orientation procedures that are consistently implemented. The orientation includes mandatory online training as noted previously. Also included in employee orientation is information on employment such as employee payroll, introduction of key staff members, and a general discussion about the district beliefs and culture.
5. Orientation for administrative staff includes directions for submitting personnel requisitions, timelines for recruitment and job postings, administrator responsibilities regarding the ADA accommodation process, employee evaluation, and discussions regarding the collective bargaining agreements.

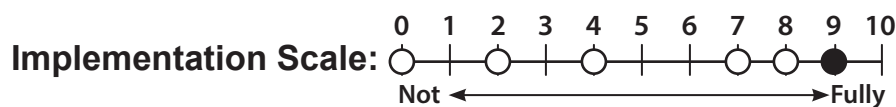
- The department notifies the IT Department of newly hired employees. The IT Department sets up new employees' email accounts and, if applicable, logs in to the district's student attendance/records management system and substitute/absence management system. Security access to the district's HRS module is divided between the HR and Business departments. Each handling access for their own employees.

Recommendations for Recovery

- 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, with the exception of the administrator handbook, to both internal and external users on the HR Department's handbook website.
- The district should continue to provide the administrator's handbook during management employee orientation.
- The district should ensure that systems of accountability ensure consistent implementation to address situations such as those noted with cleaning standards and procedures.
- The district should continue to ensure that orientation procedures are implemented consistently and that all new employees receive orientation.
- 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
July 2019 Rating:	9



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. However, FCMAT's file review noted numerous files, specifically management files, that included the employee I-9 in the personnel file.
3. According to the 2010 regulatory changes, I-9 forms can be stored electronically, and the Department of Homeland Security/U.S. Citizenship and Immigration Service recommends that they be kept separate from other employment records. The HR Department has created a separate paper file and I-9 packets are filed alphabetically. The department is working to electronically store 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.
4. 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).
5. 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.

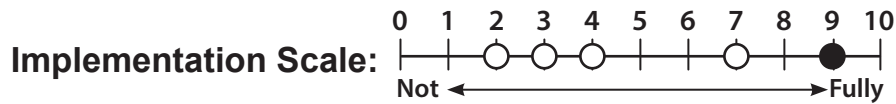
Recommendations for Recovery

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.

3. Given that Form I-9 has been updated frequently in recent years, the HR Department should continue to ensure that it uses the most current version each time the form is needed.
4. The I-9 form should be omitted from all personnel files, and stored electronically.

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
July 2019 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. Interviewees within HR, as well as supervisors throughout the district, indicate that employee absenteeism has declined from last year's report as supervisors and HR holds employees more accountable for leaves. Absence summary reports were not provided to FCMAT to verify this.
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 report employee absences of five or more days to HR for follow up; they also direct employees to HR to ensure 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, Risk Management, and Payroll to ensure that employees on leave are properly tracked. The employee absence tracking file is on a shared drive for Payroll, Risk Management, and HR to access and includes information critical to all three departments in managing individual employee leaves; these three departments now systemically use and update this file. Risk Management has also developed checklists for each of these departments to complete related to each employee leave, and these documents are centrally updated and tracked by the staff in these departments.
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 use Aesop to report their absences, which are not automatically uploaded to the payroll system since the county payroll system does not have this capability. HR continues to reconcile the absences of employees who report them through Aesop to those reported through payroll to ensure leave balances are appropriately reduced for all absences. Interviewees reported that even though the process

is manual, employee leave balances are kept up to date and are included on pay stubs. The county will move to a new payroll system in approximately two years, at which time the district will be able to maintain leave balances within the system. However, the automation of time and attendance is not included in the implementation of the new payroll system, so HR plans to automate time and attendance during the next review period. 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 receive training in this system. Administrators also received training on how to access Aesop to view attendance history of their employees. Written procedures have been developed for employees and administrators to use Aesop. 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. 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, none documented it was operational. No reports of paid overtime were made available this year to verify controls in this area. FCMAT cannot 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.
7. 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.

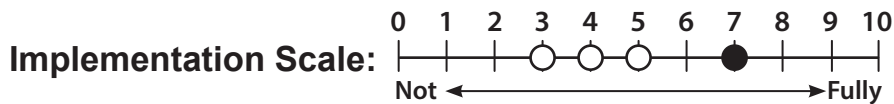
Recommendations for Recovery

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, and 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.
5. The district should ensure it has procedures to monitor accrued vacation to avoid payouts of excess vacation.

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
 July 2019 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:
 - File Inspection Sheet
 - Record of employment history and copies of all personnel requisitions including those associated with position changes
 - Annual employment notices (providing information regarding step/column placement, pay rates, class, work year, etc.)
 - Teaching credentials (certificated only)
 - Resumes, applications, and transcripts
 - Emergency card information
 - Employment oath signed by the employee
 - Reasonable assurances
2. Only 66% of the classified and certificated management files reviewed included evidence that the employee completed the required biennial sexual harassment training (see Standard 4.3).
3. Eighty-five percent of personnel files contained evidence that employees completed mandated reporter training, suggesting that the district should do more to ensure compliance with this requirement (see Standard 4.3).
4. Of the files reviewed, 30% contained the Form I-9, which is not recommended (see Standard 4.6).
5. Personnel files, health files, Workers' Compensation files, ADA files, and legal files continue to be stored in the locked records room. All file cabinets in the records room are also locked.
6. Evidence indicated that annual notice affidavits are placed in the personnel file as legally required (see Standard 4.3).

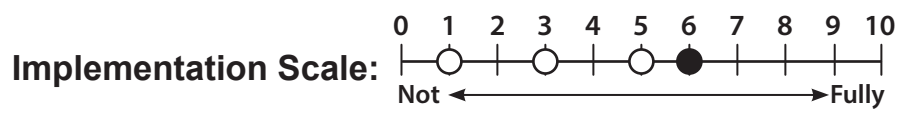
7. The HR Department has continued to purge confidential medical forms and information related to medical leaves of absence and Workers' Compensation from personnel files. The ADA and the federal Health Insurance Portability and Accountability Act require all medical documents to be filed separately from other personnel or employment records. Of the personnel files reviewed, none contained these forms.
8. The personnel file review indicated that certificated management and nonmanagement employees are routinely evaluated. Classified management and nonmanagement evaluations continue to be an area of needed improvement.
9. The records review included evidence of progressive discipline and the use of performance improvement plans.
10. Only 10% 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.

Recommendations for Recovery

1. The district should ensure that 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, are not placed in employee personnel files.
2. The district should ensure that all permanent classified management and nonmanagement employees are evaluated annually. Additionally, all probationary classified employees should be evaluated before a permanency decision is made.
3. The district should ensure that all personnel files continue to 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.
4. The district should ensure that employees' personnel files contain evidence of their completion of the required sexual harassment and mandated reporter training. Personnel files should also be purged of Form I-9s and place them in a separate file.

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
July 2019 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 additional documented procedures on the shared drive that they had prepared since the time of FCMAT's last review. 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, and several of these handbooks were updated since the time of FCMAT's last review.
2. Cross-training has been provided for the most significant HR functions, which was tested during the past year during an HR staff member's lengthy absence. The duties were backed up by another staff member; however, on the days when both staff members were out, the major duties were not handled by the rest of the department, which delayed the hiring process for classified positions. Cross-training has been augmented with additional documented procedures and use of the shared drive. Cross-training during this past year has included delegating more functions from HR management to staff appropriate to their job descriptions. 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 is in progress.
3. The HR director position was eliminated two years ago, and other HR staff members are not prepared to back up some of the executive director's significant duties. This includes high-level duties such as assuming the leadership of the department, performing employment investigations, and handling complex personnel issues.
4. The HR Department's annual calendar, which includes the Risk Management Department calendar items, continues to be used as a standing agenda item for discussion at the HR staff meetings.

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 and the HR executive director.
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

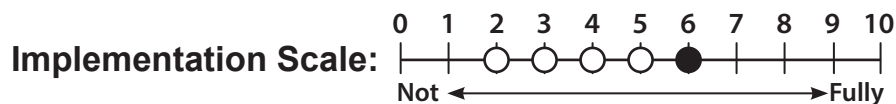
July 2015 Rating: 4

July 2016 Rating: 5

July 2017 Rating: 6

July 2018 Rating: 6

July 2019 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. HR, Business, Payroll, and Risk Management continue to hold regularly scheduled monthly meetings to coordinate employee issues, provide training, and prepare cross-departmental procedures and forms, which are stored on a shared drive. Staff members in these departments report that the meetings are systemic and are essential in ensuring that employee situations are handled correctly. 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. 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 cross-departmental 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 Fully Implemented

July 2013 Rating: 3

July 2014 Rating: 0

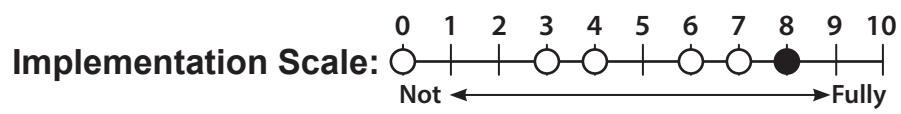
July 2015 Rating: 3

July 2016 Rating: 4

July 2017 Rating: 6

July 2018 Rating: 7

July 2019 Rating: 8



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 2018-19 school year.
2. Staff participated in a variety of trainings, including the following:
 - CASBO Workshop / CASBO Job-Alike
 - Schools First
 - SWING Education
 - Principals of Classification & Position Allocation
 - Managing Conflict in the Workplace Webinar
 - Professional Development Training Day
 - PCASC Conference
 - Leadership Training – HR Focus
 - CSPCA Conference
 - NEOGOV Product Training Conference
 - Edlio Training
 - WRIPAC Job Analysis Training
 - Safety Summit: Local District Safety Planning/Training
 - CPR & First Aid
 - Fundamentals of Risk Management
 - Disaster Preparedness: Light Search & Rescue, Triage / First Aid Utilities
 - School Vulnerability
 - EOC Training
 - CSRM: School Risk
 - CalSTRS Workshop

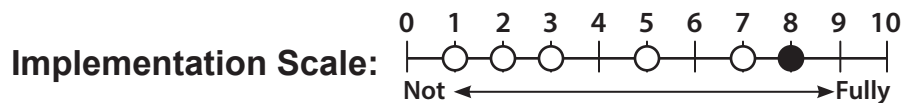
- EDD: Unemployment Workshop
- LACOE: Intern Meeting
- CCAC Credentialing Conference / Assignment Monitoring
- I-9 Training

Recommendations for Recovery

1. The district should continue to annually identify the training needs of the HR Department staff and the training available to meet those needs. The annual plan should be put in writing and include all HR Department staff.
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 Fully 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
 July 2019 Rating: 8



5.10 Operational Procedures

Professional Standard

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

Findings

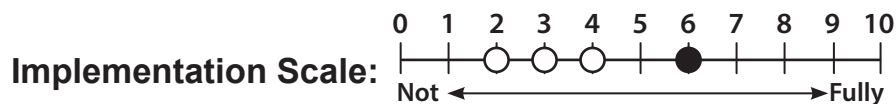
1. The Business Services, HR, and Educational Services departments continue to work collaboratively to project enrollment and staffing needs.
2. The district has developed and implemented certificated staffing formulas for teachers, itinerant certificated employees, school psychologists, adaptive PE teachers, and counselors. The staffing formulas are based on P-2 prior year enrollment and estimated enrollments for the subsequent year based on estimated birthrates and enrollment trends. The formula is used to estimate staffing allocations by school site for the purpose of initial staffing. The staffing formulas take into account contractual class size and caseload limits, a general fund ratio, and a recommendation based on the availability of supplemental grant funding. However, staffing formula worksheets reviewed by FCMAT for 2018-19 and 2019-20 indicate that staffing is below contractual staffing ratios outlined in the district's collective bargaining agreement.
3. The district has developed administrative staffing ratios for school sites. These ratios are also enrollment driven and provide for additional staffing given the availability of supplemental grant funding.
4. The district has developed classified staffing formulas that are also based on enrollment for the following job classifications and job families:
 - Noon duty supervisors
 - School safety assistants
 - Clerical
 - Custodial
 - Instructional assistants
5. The HR and Educational Services departments continue to meet with each principal to review enrollment projections and staffing allocations based on the established staffing formula. Adjustments are made based on the individual staffing needs of a school site and the feasibility, particularly at secondary schools due to the complexities of the master schedule, of staffing at the estimated level.
6. For the 2019-20 school year, the HR Department utilized the "Timeline of Activities Related to Certificated Staffing" process established in 2017-18 and implemented consistently since that time.

Recommendations for Recovery

1. 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. In collaboration, changes in the instructional program are considered when identifying staffing needs for subsequent years, and enrollment projections, instructional program changes, and student needs are considered as the master schedules are developed at the district's secondary schools. This practice has been implemented for three full years and is becoming systematic.
2. The "Timeline of Activities Related to Certificated Staffing," has been implemented consistently over the last three years. 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.
3. The district should continue to monitor enrollment and class sizes 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
July 2019 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.
2. BP 3314 , Payment For Goods And Services, states that “Newly budgeted positions shall be approved at a Board meeting prior to filling the position. Payroll for new employees hired in open positions shall be processed with ratification of the employment occurring at a regularly scheduled Board meeting” This allows changes to the position control database to be based on board/state administrator approval/ratification. The HR Department has procedures to ensure that all personnel transactions are submitted to the advisory board/state administrator for approval/ratification.
3. 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.
4. During the prior reporting period, 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, and they are verified by the Payroll Department before the coaches are paid for the completed assignments. This process has continued for the current review period, with evidence provided of the HR Department tracking coaches and their certifications.
5. 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 on as the source for making layoff decisions in preparation for 2019-20.

6. The responsibility for position control is appropriately 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. Evidence was provided to indicate that position control procedures were discussed in management meetings.
7. 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, teacher salary/column adjustments, long-term substitutes, and classified employee transfers/reassignments.
8. The district again this year reports that no misassignments were detected during the credentials and assignments audit performed by the county office of education. The county office is implementing an automatic download of information from HRS to Aeries so that the most current credential information is reflected in the CALPADS/CBEDS reporting for next year.
9. A resolution for release and reassignment of 4.0 full-time equivalent (FTE) administrators and a resolution for reduction of 34.0 FTE certificated nonmanagement positions were approved by the state administrator on March 6, 2019.
10. Consistent with the last review, budget controls and preauthorizations continue to be in place for multiple extra duty, extra hours, and overtime assignments. Payroll continues 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. However, no reports of paid overtime were made available to FCMAT to verify the existence of these controls, and evidence was not provided of a centralized tracking mechanism for overtime worked. The district has 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.
11. 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 2019-20 the information from position control was relied on for budget development.
12. 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 monthly 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.

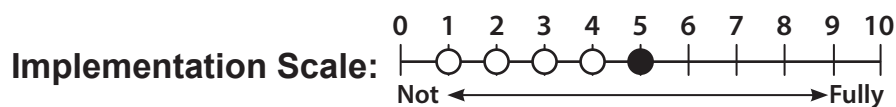
13. Certain vacancies in the Special Education Department are filled by contracting with a nonpublic agency (NPA), such as instructional assistants and behavior-related positions. The district has arranged for an external review of these engagements. In the meantime, the engagement of personnel through the NPA bypasses the position control process that the district has established.

Recommendations for Recovery

1. The district should continue to 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 advisory 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 prepare staffing allocations/caseload targets for classified staff across the district as well as specialized staff in special education. In particular, the district should maintain a subledger in position control that tracks the special education staffing, whether internal or contracted, for each classroom or setting as compared with the number of students. This will help inform the decision making for personnel requisitions and contracted services.

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
July 2019 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, and the security access for business staff remains in Business Services. The annual HR calendar includes a quarterly review of security access to HRS.
2. For more than a year, the district has used NEOGOV for classified job openings and applicant tracking. HR staff and hiring managers across the district report that this system works well for the recruitment and selection activities related to classified personnel.
3. The district has continued to use online personnel requisitions through the Informed K12 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, tight control is necessary since position control is critical to fiscal solvency, and the district is declining in enrollment.
4. The district uses position control for both full- and part-time positions and assignments and uses multiple position control systems for amounts for overtime, extra-duty pay, stipends, substitutes, vacation payouts and estimated column movements. The district accounts for overtime, extra-duty pay, stipends and substitutes by placing a vacant position in the position control system. Staff interviewed and documents provided indicate that employment actions are no longer held up awaiting approval/ratification by the board of education.
5. User and system manuals are available for HRS, and the HR Department has prepared procedures and forms regarding their use. The district is beginning its preparation to implement the new human resources and financial system that the county office of education is moving to for all of its districts. Implementation is planned for the 2020-21 fiscal year.
6. See Standard 5.11 for additional findings related to position control.

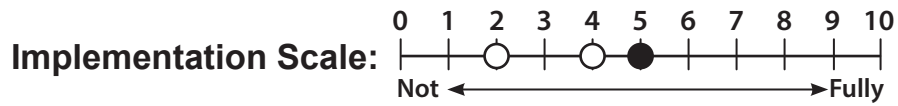
Recommendations for Recovery

1. The district should expand the use of the position control system to include items beyond full- and part-time positions such as 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.

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
July 2019 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 website can now be easily found from the district's home page. The website includes many resources for the public and for employees, such as HR staff contact information, procedures and forms, collective bargaining agreements, salary schedules, and personnel commission rules. HR staff members have been assigned the responsibility for maintaining the web pages and have been trained on how to upload and change the content.
2. The HR Department continues to use NEOGOV to handle applicant tracking for classified positions. Hiring managers have been provided training on how to access NEOGOV to review applicant paperwork.
3. Online personnel requisitions and the workflow continue to be used by staff across the district. The system is fully functional, and is cited by users as a significant gain in efficiency and a way to track the progress of requisitions. Additional forms and functions have been implemented using this software such as travel and conference requests and Workers' Compensation forms.
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, CALPADS, Aeries, 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. The county office of education has developed a training plan and schedule to prepare district staff for the implementation of the new human resources and payroll system, scheduled for the 2020-21 fiscal year.
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 as they become available, which enhance cross-training. Staff members have incorporated access to the shared drive as a regular part of their daily work. Shared drives have also been made available by the IT Department for Risk Management separately and for combined Payroll/Risk Management/HR use.

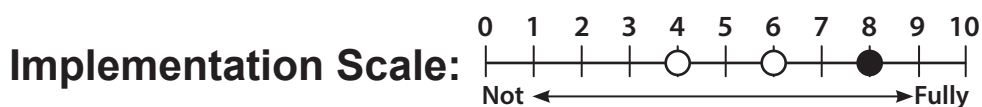
6. HR and IT collaborated on digitizing personnel files, which was significantly implemented during this review period and should be completed by the next review period. Since the time of FCMAT’s last review, HR has implemented an online on-boarding process for new employees.

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, including preparation for the new human resources and payroll system to be implemented through the county office of education
 - 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.

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
 July 2019 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. Supervisors also receive a chart which provides each step of the evaluation process, and includes the HR staff member who is responsible for the step.
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. This information is included in the administrator's handbook and also provided during ongoing trainings with supervisors.
4. The HR Department provided training related to classified employee discipline and 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 of unsatisfactory performance, or improvement needed. Of those files reviewed at the time of fieldwork that reflected an unsatisfactory, or needs improvement rating, 50% also included improvement plans. However, the improvement plan did not include directives regarding what the employee should do, or suggestions for improvements.
6. 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 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 his or her 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 as well as provide directives/suggestions for improvements.

Standard Partially Implemented

July 2013 Rating: 0

July 2014 Rating: 2

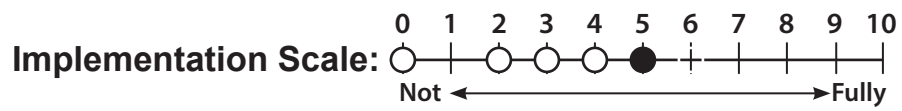
July 2015 Rating: 3

July 2016 Rating: 4

July 2017 Rating: 4

July 2018 Rating: 5

July 2019 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

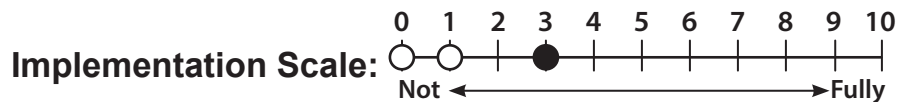
1. The classified evaluation form has not been updated since the prior review period. The evaluation forms are not job-specific, and criteria are primarily related to work behaviors or job skills. Specifically, classified employees are evaluated on work quality and quantity, work habits, personal relations and initiative. The evaluation forms do not allow supervisors to evaluate minimum competencies related to essential duties.
2. The last report noted that 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 composed 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. During fieldwork, staff indicated that no changes have been made to the teacher evaluation form. A tool provided by the National Board is reportedly being considered; however, there was no evidence or plan provided to document that this change is being considered.
3. The personnel file review indicated that evaluations are completed on a more routine basis. The certificated management files reviewed contained evidence that the employees were evaluated in the last year. However, upon review of the evaluation list provided by the district after the file review, FCMAT determined that 29% of principals were not evaluated in the 2017-18 school year. The teacher files reviewed also indicated that the employee was either evaluated every year, or every other year. However, some classified files reviewed indicated that the employee had not been evaluated in a significant amount of time. The data indicates that certificated probationary employees are 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. Action should be taken via a committee to bargain a new teacher evaluation tool.
3. The district should implement stronger tracking systems to ensure completion of classified employee and principals' evaluations.
4. The district should ensure that evaluations are completed as required by law and local collective bargaining agreements, are timely, and placed in personnel files.
5. The implementation of new evaluation forms for both classified and certificated employees should be prioritized and expedited.

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
July 2019 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 prepared written procedures and checklists for managing Workers' Compensation cases. 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. The number of Workers' Compensation claims increased from the prior review; however, this information is based on claims through February 2019. For additional detail, please see Standard 22.2 of the finance section. One of the causes for this indicated by district representatives is the enforcement of personnel accountability policies that had not been previously enforced in a strategic manner. During this review period, all supervisors and office managers were again 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. Policies and procedures for work-related injuries/illnesses are included in employee handbooks, and online safety training is provided for new employees as well as those on modified duty.
4. The district has a board policy and administrative regulation that provide for transitional assignments to help employees return to work under temporary light duty. The procedures and standardized forms, including a Transitional Return-to-Work Agreement, that were implemented during the prior review period, have become systemic in their use. These forms have now been implemented using an automated work flow system.
5. During the prior reporting period, Risk Management 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. 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. These procedures and spreadsheets are still in place and are actively used by both departments.

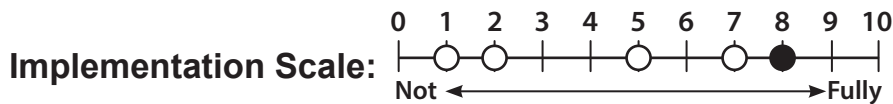
6. Employees who experience on-the-job illnesses or injuries can benefit from appropriate and timely treatment. The district has implemented a company nurse program that enables injured employees to contact a nurse directly, which allows the district to address issues earlier in the process and in a less costly manner. Training of office managers and principals on the company nurse program is conducted each year.
7. 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.
8. The Risk Management Department created a safety committee during FCMAT's prior review with representatives from different internal stakeholder groups, which continues to meet monthly to discuss and address safety concerns districtwide.

Recommendations 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 Fully 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
July 2019 Rating:	8



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. 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. The district and ITA declared impasse and went through the factfinding process during 2017-18, and the most significant issue was the district's proposed hard cap on the employer health benefits contribution. Through this process, the district can now share the cost of premiums with employees, a significant cornerstone of the district's recovery plan. Both collective bargaining contracts have been settled through 2019-20. This was all contingent on the district's receipt of funds through special legislation (AB 1840 passed in August 2018) and a deferment of the district's 2018-19 state loan payment.
2. The district has a process to document the cumulative progress of the collective bargaining 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. During the impasse and factfinding process with ITA, site and department administrators report that they were kept informed and were prepared for any related job actions.
3. The district continues to have principals, managers, and a representative from the Business Services Department on the district negotiating teams. Also, site administrators and department managers are given the opportunity to provide input on items to be considered for the collective bargaining process.
4. 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, which is now more easily accessible from the district's home page. The information was found to be current.

Recommendations for Recovery

1. The district should continue to 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 Fully Implemented

July 2013 Rating: 0

July 2014 Rating: 0

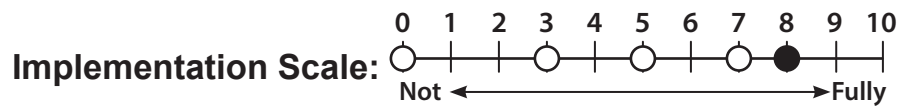
July 2015 Rating: 3

July 2016 Rating: 5

July 2017 Rating: 7

July 2018 Rating: 7

July 2019 Rating: 8



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

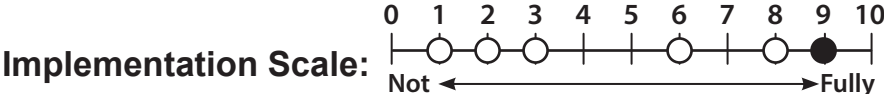
1. The district continues to have regular monthly communication meetings with each union where either party can place specific issues on the agenda. This includes a review of the draft agenda for the upcoming board meeting as well as a monthly report on the classified recruitment process for CalPro. The parties continue to report that many issues are resolved through these discussions. For the first time this year, a hearing regarding the certificated layoff was not requested by ITA. Also, the district and ITA are in the first stages of implementing the California Labor Management Initiative, a methodology for unions and management to function as collaborative partners in creating and implementing solutions utilizing research and best practices for continuous improvement.
2. The grievance process is documented in the collective bargaining agreements, which are accessible along with the forms to administrators and staff on the HR Department website, which is now easily accessible from the district's home page. No formal grievances were filed during the past year.
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, workplace investigations, conducting employee evaluations, and utilizing performance improvement plans. 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 continue to 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
July 2019 Rating: 9



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. As discussed in Standard 10.2, the district and both of its bargaining units settled negotiations for 2016-17 through 2019-20, with limited reopeners in 2020-21. The major terms of the settlement were a lower district contribution to health benefits, anticipation of a deferral of the district's state loan payment for 2019-20, and anticipated additional state funding due to special legislation. The AB 1200 disclosures, illustrating the financial impact of the settlements, were prepared and made available to the state administrator, the advisory board, the public and the county office of education. Government Code Section 3540.2 provides for added oversight related to the collective bargaining process. It requires that a district with a qualified or negative budget certification pursuant to Education Code Section 42131 allow the county office of education at least 10 working days to review and comment on any proposed agreement between the exclusive representative and the public school employer before it is ratified. Per LACOE, the district submitted both AB 1200 disclosures on September 14, 2018, which gave the county office only three working days to review and comment on the proposed agreements.
2. Updates were provided to the advisory board during closed session, more frequently once the district entered the impasse process and needed to inform the board regarding the process. District staff members on the bargaining teams once again reported that the financial and operational impacts (such as creating a flexible schedule to provide time for meetings, collaboration time, and professional development) of each of the union's proposals and the district's proposals during the negotiations process were prepared before commitments were made at the table. Evidence was provided to demonstrate updates on the status of negotiations, including the specific proposals still in play, having been provided to the advisory board. A representative from Business Services continued to participate on both of the district's negotiating teams.
3. The health benefits committee continues to meet regularly and was a source of input to the recent negotiations process. The committee includes representatives of each union and from management.

Recommendations for Recovery

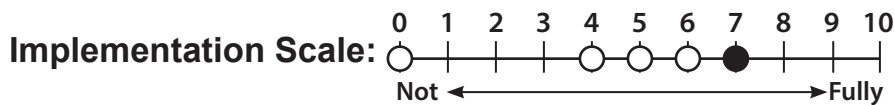
1. The district should ensure that Business Services continues to have a representative on both district negotiating teams and that HR and Business Services continue to provide management and the advisory board/state administrator with information on the effects of

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. The district should ensure that it timely fulfills its obligations for oversight of any collective bargaining settlements in accordance with AB 1200 and Government Code Section 42131.
3. Changes to the classified management and confidential salary schedules should continue to be submitted to the advisory 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.
4. Changes in the collective bargaining agreements 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
July 2019 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	July 2019 Rating
1.1	<p>PROFESSIONAL STANDARD – ORGANIZATION AND PLANNING</p> <p>The local educational agency (LEA) has clearly defined and clarified roles for board and administration relative to recruitment, hiring, evaluation and discipline of employees.</p>	0	0	4	4	4	4	5
1.2	<p>PROFESSIONAL STANDARD – ORGANIZATION AND PLANNING</p> <p>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.</p>	1	1	3	3	5	7	8
1.3	<p>PROFESSIONAL STANDARD – ORGANIZATION AND PLANNING</p> <p>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.</p>	3	2	3	3	4	4	6
1.4	<p>PROFESSIONAL STANDARD – ORGANIZATION AND PLANNING</p> <p>The personnel function head is a member of the superintendent's cabinet and participates in decision-making early in the process.</p>	4	0	4	6	9	10	10

Personnel Management Standards		July 2013 Rating	July 2014 Rating	July 2015 Rating	July 2016 Rating	July 2017 Rating	July 2018 Rating	July 2019 Rating
1.5	<p>PROFESSIONAL STANDARD – ORGANIZATION AND PLANNING</p> <p>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.</p>	2	3	4	6	6	6	7
3.8	<p>LEGAL STANDARD – EMPLOYEE RECRUITMENT/ SELECTION</p> <p>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)</p>	1	1	2	4	4	4	4
3.9	<p>PROFESSIONAL STANDARD – EMPLOYEE RECRUITMENT/SELECTION</p> <p>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.</p>	0	0	2	4	5	6	5
3.11	<p>PROFESSIONAL STANDARD – EMPLOYEE RECRUITMENT/SELECTION</p> <p>Selection procedures are uniformly applied. The LEA systematically initiates and follows up and performs reference checks on all applicants being considered for employment.</p>	2	2	4	6	8	9	6

Personnel Management Standards		July 2013 Rating	July 2014 Rating	July 2015 Rating	July 2016 Rating	July 2017 Rating	July 2018 Rating	July 2019 Rating
3.12	<p>PROFESSIONAL STANDARD – EMPLOYEE RECRUITMENT/SELECTION</p> <p>The LEA recruits, selects, and monitors principals with strong leadership skills, with a priority on placement of strong leaders at underperforming schools.</p>	1	1	4	5	6	6	6
4.3	<p>LEGAL STANDARD – INDUCTION AND PROFESSIONAL DEVELOPMENT</p> <p>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)</p>	1	1	1	4	5	6	6
4.4	<p>LEGAL STANDARD – INDUCTION AND PROFESSIONAL DEVELOPMENT</p> <p>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)</p>	1	1	2	4	5	4	5

Personnel Management Standards		July 2013 Rating	July 2014 Rating	July 2015 Rating	July 2016 Rating	July 2017 Rating	July 2018 Rating	July 2019 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	9
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	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)</p> <p>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	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	6

Personnel Management Standards		July 2013 Rating	July 2014 Rating	July 2015 Rating	July 2016 Rating	July 2017 Rating	July 2018 Rating	July 2019 Rating
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	6
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	8
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	8
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	6

Personnel Management Standards		July 2013 Rating	July 2014 Rating	July 2015 Rating	July 2016 Rating	July 2017 Rating	July 2018 Rating	July 2019 Rating
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	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	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	8

Personnel Management Standards		July 2013 Rating	July 2014 Rating	July 2015 Rating	July 2016 Rating	July 2017 Rating	July 2018 Rating	July 2019 Rating
8.1	<p>LEGAL STANDARD – EVALUATION/DUE PROCESS ASSISTANCE</p> <p>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	5
8.3	<p>PROFESSIONAL STANDARD – EVALUATION/DUE PROCESS ASSISTANCE</p> <p>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	3

Personnel Management Standards		July 2013 Rating	July 2014 Rating	July 2015 Rating	July 2016 Rating	July 2017 Rating	July 2018 Rating	July 2019 Rating
9.5	<p>PROFESSIONAL STANDARD – EMPLOYEE SERVICES</p> <p>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	8
10.2	<p>PROFESSIONAL STANDARD – EMPLOYER/EMPLOYEE RELATIONS</p> <p>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	8
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	9
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	7
Collective Average Rating		1.46	1.36	2.82	4.00	5.43	6.32	6.60

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's CBO and director of fiscal services held 2018-19 site budget development meetings with principals beginning in spring of 2018. These meetings included budget reviews for special projects and Title I. In addition, the CBO met with the executive director of state and federal programs in regard to Title I internal controls throughout the 2018-19 school year. Principals were provided with a document that detailed allowable expenditures for Title I.
2. Although very few planned budget meetings occurred throughout the 2018-19 fiscal year between site administration and the district's Business Services Department, principals reported that the Business Services Department continues to provide site budget updates every one to two months through email, and many expressed that they could call either the Business Services Department or the executive director of state and federal programs any time questions arose.
3. The district provided school site council training in categorical and compensatory programs in the fall of 2018 to all school sites.
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. Continue to annually train all principals in the proper use of categorical funds, including the parameters for proper expenditures.
2. 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 district.
3. The district's CBO should continue to meet with the executive director of state and federal programs regularly to monitor the status of categorical funds throughout the district.

Standard Partially Implemented

July 2013 Rating: 2

July 2014 Rating: 2

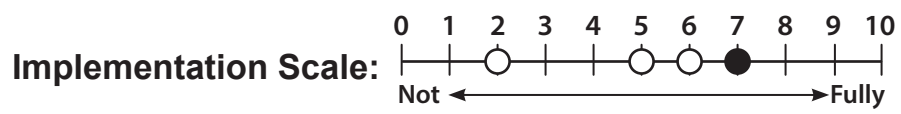
July 2015 Rating: 5

July 2016 Rating: 6

July 2017 Rating: 6

July 2018 Rating: 7

July 2019 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 and administrative regulations applicable to this standard were updated and approved at the April 2019 board meeting.
2. The schools continue to be inconsistent in their timelines for electing new officers to the school site council (SSC). Even though the district has provided the sites with guidance to elect officers in September each year, schools continue to have elections that range from September to April for the review period. Based on documents provided, FCMAT could not confirm that officers were elected at five school sites.
3. One Single Plan for Student Achievement (SPSA) reflected an SSC approval date in December 2018, one in February 2019, and all other SPSAs reflect an SSC approval date in January 2019. However, many school sites' SSC minutes do not reflect approval of the SPSA, and many include a date of plan approval that does not coincide with the date reflected in the SSC minutes. The state administrator/advisory board approved all SPSAs in February 2019.
4. Most schools used a district SSC membership form to show the composition of their councils. Many SSCs had the correct composition of members as required by Education Code 65000, although eight SSC membership forms did not reflect the proper composition, with most of these having more staff representation than an equal number of parents, community members and students combined. Students were represented on all secondary school councils as required except one.
5. Many SSC minutes were published using a similar format with varying degrees of detail. Some sites still provide little to no detail in the minutes provided, making it more difficult for those not in attendance to understand the discussions and actions of the council or the results of a council's vote on an action item. Some minutes and/or sign-in forms do not reflect an individual's membership representation making it difficult to understand the composition of the quorum at each meeting.
6. Although the district has provided direction and training, a review of SSC meeting minutes and interviews indicate various SSCs continue to perform their duties and responsibilities inconsistently between schools.
7. Schools continue to be inconsistent regarding parental attendance and the active participation of SSC members at meetings. Some principals continue to report having difficulty gaining parental participation for SSC while others did not. Minutes provided for this review period indicate some schools have parents actively involved in council leadership.

8. Although district direction 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. SPSAs were aligned to the district Strategic Plan and LCAP. The district did not show evidence of any document used to guide school sites in major SSC timelines for annual completion.
9. Administrative Regulation (AR 0420) provides direction for each SSC to conduct a comprehensive needs assessment before developing the content of the SPSA. Some minutes reflect a detailed evaluation led by site administrators, while some reflect little to no evaluation occurring.
10. The district offered SSC parent/member training sessions at the beginning of the 2018-19 school year. It also offered additional training to individual SSCs when requested by the site principal. The district provided additional support to new principals specific to allowable site expenditures, evaluating the SPSA and how to use data for this purpose.

Recommendations for Recovery

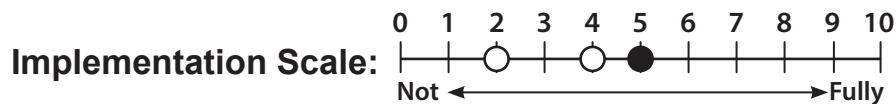
1. The district should provide a document outlining SSC timeline requirements such as election of new members, composition requirements, number of meetings to be held, data and budgetary information needed to review, evaluation of accountability and Dashboard measures, and approval of SPSA within the required timeline. The district should hold site principals accountable to the SSC timeline requirements so that there is consistency across the district.
2. The district should provide a form that outlines the composition requirements for elementary versus secondary SSCs, identifies each member and his or her title as well as the group he or she is representing, signifies the date the council was officially formed by electing members and officers, reports the term to be served, and has a signature line for principals to certify that all the information is correct. This form should be due to the central office leadership no later than October of each year.
3. District leadership should establish quarterly dates for sites to turn in all SSC agendas and minutes for review and monitoring, giving the district the ability 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, focusing on those with new site leadership.
4. The district should require and enforce 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. Site administrators should be held accountable for meeting these district requirements.

5. The district should continue to provide annual district training to ensure that SSC members and principals fully understand their roles and are equipped to do their jobs effectively as members.
6. 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 in alignment with the district's Strategic Plan and LCAP.

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
July 2019 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 leadership, in collaboration with site administrators, staff, and community members, developed, communicated and disseminated a new Strategic Plan for 2018-2023. The plan outlines five commitments: “The 2023 Commitments” that represent the district’s promise to its students, parents, and community stakeholders. The plan also identifies four pillars, or capabilities, that the district must develop to accomplish its strategies, and professional development priorities. Aligned under each of the pillars are key actions that were identified as priorities for ensuring the district meets its objectives. The district’s LCAP and SPSAs were aligned to the five commitments and key actions of the Strategic Plan. The district also identified a list of instructional nonnegotiables and selected three of them as instructional priorities for 2018-19: 1) Close reading, 2) writing to demonstrate understanding, and 3) engaging in academic conversations. These nonnegotiables were communicated to principals, but the district directed principals to determine how to communicate them to their respective site staff.
2. In collaboration with LACOE through the AB 1840 requirement, the district developed the Inglewood Unified School District Action Plan that is based on the FCMAT professional and legal standards. The District Action Plan includes the IUSD key actions from the Strategic Plan. The District Action Plan is composed of recommendations for recovery, IUSD strategies/ actions, timelines/due dates, and staff responsible with monitoring status/notes. LACOE staff meets regularly with IUSD administration to monitor the progress of the District Action Plan.
3. Leadership transitions at the district office and some sites continued during the 2018-19 school year, and the district is reviewing site leadership positions for 2019-20. Site leadership capacity continues to hinder some schools’ ability to implement district initiatives and systemic reform.
4. The district administration met with principals and provided support and resources to assist them in aligning their respective SPSA with the goals in the LCAP and the Strategic Plan’s key actions. The district’s administrative team collaborated with the principals in the development of a site Annual Action Plan aligned to the Strategic Plan that also listed the three instructional priorities for the year. The site Annual Action Plans developed into the SPSAs and included a component related to the measurable goals for each site, respectively, as well as the data to be used for measuring goal attainment. Many of the Action Plans/ SPSAs reviewed included data that was not purposeful, measurable or realistic. For example, one Action Plan/SPSA had no baseline data to measure growth, and one stated that 95% of students would be proficient on the California Assessment of Student Performance and Progress (CAASPP) 2019 assessment when the 2018 outcomes had been in the 30% range. The Action Plan/SPSA goals reviewed did not represent a commitment to systemic reform.

5. The district developed a new Strategic Plan Instructional Walk-Through document for principals and discontinued the use of the DigiCoach tool in 2018-19. Embedded in the new walk-through document are elements of the Strategic Plan as well as the three instructional priorities listed above. However, FCMAT could not find evidence that the district had provided professional development for administrators or teachers in the effective implementation of the strategies, or that it had even defined and communicated what the strategies and behaviors listed on the walk-through document should look like when strictly practiced to ensure systematic implementation throughout the district. There was little observable evidence during the FCMAT site visits that teachers throughout the district were implementing the three instructional priorities.
6. Principals were directed to conduct five hours per week of classroom walk-throughs, with feedback, using the new walk-through document and then submit monthly logs to their respective evaluator summarizing their classroom visits. Interviews with district staff indicated that at least one principal had chosen not to use the district document with the permission of his/her evaluator. The district provided evidence of the tool's use by most of the principals as well as samples of the monthly logs submitted. The completed walk-through documents and log samples reviewed did not represent a culture of high expectations, specifically in regard to lesson rigor. There was also no evidence that the district used the information from the logs to support or guide site administrators to improve instruction.
7. Although the district conducts monthly walk-throughs with the principals based on the walk-through document and holds debrief meetings, there was no evidence that the district has conducted exercises to norm the ratings or observation data with the principals. The district's Board Policy (BP) 4115 (Personnel) states: "The Superintendent or designee shall ensure that evaluation ratings have uniform meaning and are uniformly applied throughout the district."
8. The district provided a variety of professional development opportunities for district and site administrators as well as instructional coaches, teachers and site leadership teams. The focus areas for professional development included: Culturally and Linguistically Responsive Teaching and Learning (CLR), STEMscopes (Next Generation Science Standards (NGSS)), Dynamic Indicators of Basic Early Literacy Skills (DIBELS), Quality Teaching for English Learners (QTEL), Cycle of Inquiry (InnovateEd), ELLevation Program, PBIS Program, etc. The service agreements for professional development providers were approved by both district administration and LACOE because of the passage of AB 1840. The district provided evidence of a scope and sequence for many of the professional development offerings that included scheduled dates, the audience, topic, purpose/goal and time/location. Some of the professional development also included one-day workshops such as the STEMscopes (NGSS Professional Development) that only focused on seventh- to 12th-grade science teachers. FCMAT found evidence of memos to site staff directing them to attend specific trainings. A few of the service agreements for professional development included a multiyear, systematic implementation plan that encompassed follow-up, on-site collaborative coaching with distal support in year three of the plan.

9. While the district leadership communicates a commitment to high expectations and educational excellence through its equity principle, mission statement, and core beliefs outlined in its Strategic Plan, it continues to struggle with implementation of systemic actions to improve student achievement. 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 building a coherent system of continuous improvement, but these efforts continue to remain in the early stages of implementation. Although some progress has been made in the area of plan development for systemic reform, the evidence indicates that these efforts continue to lack consistency, a sense of urgency, and high expectations based on student achievement and FCMAT classroom observation data.
10. The chief academic officer notified the principals that their administrative evaluations would be based on the California Professional Standards for Education Leaders (CPSEL), which include instructional leadership. The principals were also informed that their goals for the year would be evaluated based on data aligned to the Strategic Plan in regard to academic, facilities, school climate, and parent engagement and would be included in their final evaluation. The data for the principals' goals was derived from the IUSD Evaluation Addendum, which each principal was required to complete. The addendum data reflected each principal's self-identified expected growth targets but did not include district minimum expectations for student academic growth.
11. The district established a calendar for six-week Cycles of Inquiry (COIs) with data analysis protocols for teachers and expectations for principals for reporting of the data. The data used for analysis and reporting was determined by each school, respectively, and included i-Ready, DIBELS, Interim Comprehensive Assessment/Interim Assessment Block (ICA/IAB) as well as behavior data. There was no evidence that the district systematically engaged in a CoI process at the district level to provide differentiated supports to site principals, or that the CoI process affected instructional practice.
12. Although the district provided professional development to principals, it did not require the principals to attend many of the professional development opportunities provided to teachers. Instructional coaches, district administrators and consultants provided relevant information to principals during principal meetings, but staff reported that presentations to principals were often abbreviated because of time constraints during meetings. After attending district meetings, the principals are expected to support implementation of the various strategies presented at their meetings such as the effective use of data, Professional Learning Communities (PLCs) and CoI. Therefore, the degree of effectiveness for teacher training in key areas continues to depend on the capacity of the principal and the time he or she allots to a particular topic.

Recommendations for Recovery

1. Provide written descriptions of compliance and full implementation (a rubric) for each of the strategies and behaviors listed on the Strategic Plan Instructional Walk-Through document. The rubric should be communicated to all staff including district and site administrators, teachers and instructional coaches. Principals should collaboratively practice

norming observations based on rubric descriptions and should provide a continuum of professional development, including the use of instructional coaches, to their respective staff on expectations for implementation of each strategy or behavior. Incrementally focus on one to two district nonnegotiable strategies at a time and monitor for effectiveness of implementation with specific feedback to ensure a minimum of 90% implementation with fidelity. Once district staff are effectively implementing the district nonnegotiables, continue to incrementally focus on one to two site nonnegotiable strategies. For example, focus on lesson objectives one month to ensure: 1) administrators and teachers understand what they are and are not, 2) students understand each day's lesson objective and can explain it, and 3) students are formatively assessed to determine whether the day's lesson objective was met and if not, how they will be provided with Tier I intervention.

2. Provide principals with professional development and differentiated guidance to ensure they are the instructional leaders at their respective sites. The executive directors assigned to evaluate principals should regularly evaluate each principal's effectiveness in conducting weekly classroom walk-throughs as well as their capacity to provide specific, rubric-based, constructive feedback to teachers on areas of strength and growth for their instructional practices.
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. Define the growth targets or minimum standards for each of the items in the IUSD Evaluation Addendum to ensure consistency with high expectations. The central office leadership assigned to evaluate principals should continue to 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. Provide training principals with training on how to include meaningful data, including baseline data to measure growth, in each site Action Plans/SPSA.
5. 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 and then provide support and coaching, as needed.
6. Continue to explore and evaluate options in addition to workshops and 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. Continue the collaborative work with LACOE to monitor the implementation of the District Action Plan as well as the district's Strategic Plan. In addition, provide a continuum of supports to teachers that include the deployment of instructional coaches, as needed, release time for teachers to observe effective teachers and well-developed, rubric-based specific feedback to teachers from principals after classroom walk-throughs.

Standard Partially Implemented

July 2013 Rating: 2

July 2014 Rating: 1

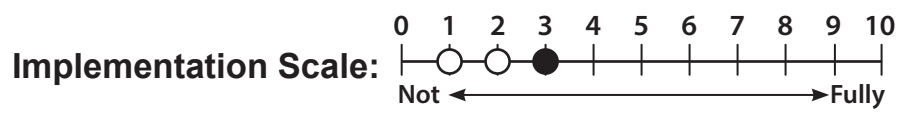
July 2015 Rating: 2

July 2016 Rating: 2

July 2017 Rating: 2

July 2018 Rating: 2

July 2019 Rating: 3



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

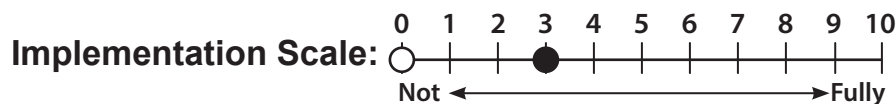
1. Board Policy 3000, Business and Non-Instructional Operations Concepts and Roles, adopted on August 4, 2014, and Board Policy 3100, Business and Non-Instructional Operations Budget, adopted on February 20, 2019 both speak expressly to this standard.
2. The district does not have a separate fiscal resource 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, which also serves as the district's LEA plan, has been updated with an addendum that includes accountability for categorical funding. The district's LCAP continues to provide fiscal support for implementing the goals with funded actions through professional development and coaching for teachers and administrators. For this review period, the district did not have principal representatives on the LCAP planning committee as was evident last year.
4. District staff continues to provide training to principals on how to align SPSAs with the LCAP and district Strategic Plan. Staff interviews indicate there is a better site-level awareness of the LCAP goals and Strategic Plan key actions and the need to align the SPSAs to improve student achievement. Data analysis continues to be a focus to determine the effectiveness of actions and services, although 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. Site leadership capacity continues to hinder some schools' ability to implement systemic reform.
5. Site-level leadership rely on the central office to receive individualized site budget balances, usually through an emailed report that sites receive every one to two months. Interviews indicate the district continues to provide estimated 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 had few scheduled budget meetings between the school site principals and a budget representative in the Business Services Department during this review period, but sites felt they could call if they had questions. Most sites reported that they had met with the executive director of state and federal programs to discuss their individual site budgets.

Recommendations for Recovery

1. The district should continue to update the LCAP 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.
2. 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.
3. Ensure school site budget development and management that facilitate program implementation to support the goals in the LCAP, the Strategic Plan and SPSAs. This will maximize benefits for students.
4. Ensure that the executive director of state and federal programs, Business Services budget representatives and site principals meet regularly throughout the year as a system for reviewing the site budgets and helping to make decisions that support the LCAP, Strategic Plan and SPSAs.
5. Periodically monitor SSC minutes 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
July 2019 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. As discussed in Standard 1.4, the district implemented a new Strategic Plan for 2018-2023. This plan includes key actions related to all of the essential program components listed in this standard 1.6. In addition, in collaboration with LACOE under AB 1840, the district developed the District Action Plan that is aligned to all of the FCMAT standards and recommendations for recovery. However, based on state and local assessment data, the new policies and procedures have not yet resulted in improved student achievement. For example, the district's i-Ready post-assessment (window 2) data from January 2019 indicates that an average of 80% of the district's students were below standard levels in mathematics after instruction and the use of i-Ready interventions, and 73% were below in overall reading. Additionally, the i-Ready data shows that 53% of third grade students and 39% of fourth grade students scored below grade level in phonics, which should have been mastered in grades TK-2. Phonics are considered one of the foundational skills for reading. The interventions that have been provided to these below grade-level students have not proven to be effective.
3. The District Action Plan includes actions that support the implementation of instructional materials, intervention programs, and aligned assessments that are embedded into pacing guides. The district was finalizing the ELA curriculum map and beginning the collaborative work on the math curriculum map at the time of the FCMAT review. The ELA curriculum map includes common formative assessment cycles throughout the district and grade levels. The curriculum map assessments include most of the assessments currently being administered such as i-Ready, DIBELS, Achieve 3000, IABs and ICAs. Based on the assessment schedules submitted as evidence to FCMAT, although sites engage in a considerable amount of time assessing students, FCMAT could find little evidence that the data provided from the assessments was used to modify or improve the instructional programs.
4. The district contracted with InnovateEd to provide a three-year professional learning plan for administrators, teachers and instructional coaches in the collaborative use of data through a CoI. However, evidence from the data presented to FCMAT in regard to interventions and the CoI process indicate the interventions in place have not improved

student achievement and that the CoI process is in the early stages of implementation. The district plans to pilot the use of “banked time” at two school sites in 2019-20 to provide more systematic collaboration time for teachers to better support the CoI process.

5. The district provides standards-aligned, board-adopted curriculum in English/language arts (ELA), mathematics, science and social science to its teachers. Most classrooms visited by FCMAT were observed to have used the board-adopted curriculum at some point. However, students in classrooms at various schools throughout the district were observed to be working on supplementary worksheets from a variety of sources. FCMAT observed little evidence of common pacing in ELA classes throughout the district. Most classrooms visited had posted daily allocated instructional time that did not include specific time for interventions.
6. The district does not provide systematic intervention during the instructional day as recommended by the California State Frameworks in math and ELA and as stated in its LCAP. The implementation of appropriate interventions aligned to the California Frameworks for ELA and mathematics has not advanced in 2018-19. The district continues to implement the i-Ready program as its primary system for intervention for grades TK-8. High school students in need of credit recovery have the Apex program available. Many TK-8 schools fund an intervention teacher through their Title I allocations. The intervention teachers provide varying levels of 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. The District Action Plan includes actions to develop a systemic, districtwide plan for intervention and acceleration during the 2019-20 school year.
7. All SPSAs include academic and behavior goals that align with the goals in the district’s Strategic Plan and LCAP. SPSAs continue to lack detail in the specific purpose for the Title I and LCFF funds allocated for items such as instructional materials, professional development, and technology as they are all included under one lump sum. 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 unattainable. For example, many SPSAs include funds for extended day intervention programs without specific amounts, curriculum, or strategies aligned to them.
8. The appropriate use of instructional time with effective first instruction continues to be minimally implemented throughout the district based on FCMAT site visitation documentation. Students were observed to be off task or not engaged in many schools and classrooms. Instructional activities were observed to be low level in rigor, and no instruction was taking place in some cases. There were minimal Tier I interventions observed throughout the district, and in many classrooms students were assigned to i-Ready computer time without teacher or instructional aide interaction.
9. The district remains in the early stages of developing a coherent Multi-Tiered System of Support (MTSS) for all students in need across the district even though an MTSS map for academic and behavior interventions was developed and disseminated to district staff in 2017-18. SBAC and i-Ready results indicate high percentages of students throughout the

district continue to perform well below standard while the California ELA Framework states that no more than 15% of students should require Tier II support.

10. The i-Ready software provides student usage reports, and the district requires sites to submit those reports monthly. The i-Ready program recommends 30-45 minutes of usage per week for it to be effective. The i-Ready reports submitted as evidence to FCMAT indicated the district monthly average for September 2018 through January 2019 ranged from 20-24% of students using i-Ready for the recommended number of minutes.

Recommendations for Recovery

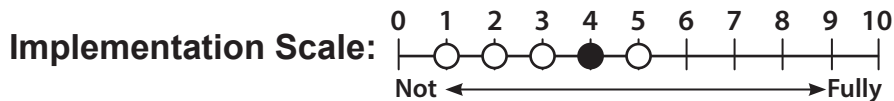
1. Continue to make the components of effective first instruction a priority for implementation throughout the district, ensuring that teachers and principals receive a continuum of professional development and supports that lead to full implementation (90%-100% of teachers using the components at least 90% of the time). Clearly define the instructional priorities in the Strategic Plan walk-through document so that administrators and teachers understand what each strategy should look like when done effectively. 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 coaches or curriculum specialists.
2. Define, formalize, systematize, document, and communicate the district's MTSS plan as written in the instructional component of the District Action Plan. The district should begin this process with a thorough review of the California State Framework's research-based protocols, procedures and practices and also assess its current status of implementation of MTSS based on the state's framework in comparison with its student achievement data.
3. Monitor the effective use and implementation of the i-Ready program to ensure that it is strictly used. This includes ensuring that all students in need of Tier II intervention are provided the recommended time with it every week and that all components of the program are used with teacher/aide supervision and guidance.
4. 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.
5. Principals should continue to be provided professional development on the district's curriculum pacing guides and be held responsible for ensuring appropriate pacing of instruction on their campus.
6. 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 (CCSS) and the MTSS process. The district should also continue to provide systematic training to teacher teams on the CoI process. 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.

7. Continue to monitor that principals conduct classroom walk-throughs and provide constructive, specific feedback and support to teachers to focus on continual improvement. Ensure that principals have full understanding of each of the strategies on the district’s Strategic Plan walk-through document and that the district’s principals practice norming activities to ensure fidelity districtwide.
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.

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
July 2019 Rating: 4



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. IT staff collaborate with the assessment and instructional technology teacher on special assignment (TOSA) on the management and communication of student assessment data. Roles and responsibilities between IT and Educational Services Department staff have been clarified to strengthen the system in regard to technology-based assessments.
2. The district reported that it no longer has a separate technology plan for the LEA, but its components are included into the Strategic Plan and LCAP documents.
3. 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. Data management meetings continue to be held to provide continuous support and monitoring of the data entry processes.
4. The district uses technology-based i-Ready assessments, IABs and the ICAs from the CAASPP system, California required CAASPP summative assessments, and optional assessments from the district-adopted instructional materials, which are available in the Illuminate system. Professional development has been 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.
5. 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 Strategic Plan and LCAP 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.
6. The district Strategic Plan and LCAP include action steps related to a districtwide, data-based CoI process for data analysis and action planning. A common data analysis template was selected for use in this CoI process. Principals were provided with the form and were responsible for providing site-based professional development on the CoI process and use of the form. Professional development has been provided to principals

and counselors on the use of the online student study team (SST) system. Site-based training, effective use of the online system, and quality implementation of the SST process continue to vary between school sites.

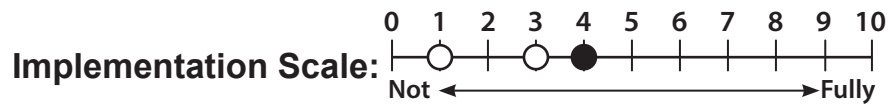
Recommendations for Recovery

1. Continue to strengthen the accuracy and management of student information through collaboration between the district IT staff and the assessment and instructional technology TOSA, as well as other appropriate district-level administrators/support staff.
2. Increase district efforts to address the goals and action steps in district plans related to the use of data to increase student achievement, including those requiring additional 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. Continue to refine the common data analysis district process and template for use at all school sites by grade level/department PLCs. Provide additional hands-on, guided practice professional development on the effective use of the process embedded in the template. In the professional development activities, emphasize the identification of specific, measurable instructional action steps to address needs/gaps identified through the data analysis process.
5. 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 measurable instructional action plans to address diverse student needs through an effective CoI process. Site principals should monitor the implementation of instructional action plans, 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 results in the development and implementation of explicit, measurable 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, measurable 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. Require all sites to use the online SST system and hold accountable any sites that are not using the system. Provide ongoing professional development and support to site personnel that result in the consistent, effective use of the online SST 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
July 2019 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 completed their assigned teacher evaluations at the time of the FCMAT visit.
2. 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,” and also states that “...(student assessment) data is to be considered and used solely as a formative assessment tool to inform and shape adjustments to the instructional strategies, etc.” However, Board Policy 4115 states: “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 BP 4115 and ITA contract Article XVI in the use of student assessment data in the evaluation process of certificated staff. In addition, it is unclear how any assessment data are used in the formative 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. In 2018-19, it required principals to conduct at least five hours of classroom walk-throughs with teacher feedback each week using the new walk-through document, and it provided cohorts of principals professional development in conducting the walk-throughs. However, the sample observations provided by the district indicate that principals are not “normed” or systematic in their observation criteria or feedback. In addition, it was noted that often the feedback provided by the principal was general such as: “Nice job!” or “Students were off task,” which does not provide any direction for improvement or consistency.
4. FCMAT found evidence of mid-year principal evaluations and principals reported that their final year-end evaluations were in the process of being completed.
5. Based on a district memo provided to FCMAT, dated September 19, 2018, principals met with district leadership in fall 2018 to discuss the respective timelines and goals for their evaluations. In the memo, the district indicated that the CPSEL would once again be used as the basis for evaluations. In addition, the district developed the “IUSD Evaluation Addendum 2018-20 Commitments that included several data elements from the Strategic

Plan's goals. Principals were asked to determine their site's progress and state a site goal for the year for each of the addendum's data elements. After each principal's initial meeting with his or her assigned executive director in September/October of 2018, he or she was expected to meet again in January and April to review progress and in June for a final evaluation meeting. The principals were told (in the above memo) that, in their meetings, they would discuss data aligned to the Strategic Plan that includes academic, facilities, school climate, and parent engagement goals and that those areas would also be used in their final evaluation. The addendum included districtwide site-goal targets for the school culture, climate and facilities elements, but FCMAT did not find evidence of any academic data targets or minimums.

6. The district moved the instructional coaches to school sites for the 2018-19 school year. The instructional coaches were assigned specific schools to support, and staff from all levels reported this as a positive change. The instructional coaches supported the work of teacher teams at their respective assigned sites, provided on-site professional development in their areas of expertise and were instrumental in the implementation of the ELA curriculum map. However, instructional coaches continue to be able to provide in-classroom teacher support only by teacher invitation since principals are not allowed to require a struggling teacher to work with a coach.

Recommendations for Recovery

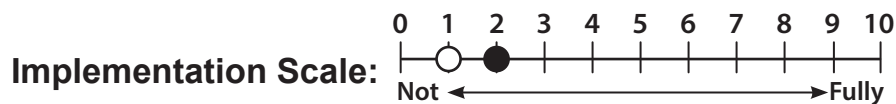
1. A tone of accountability and expectations for all staff should continue to be a priority. Ensure that all staff understand the key actions of the Strategic Plan as well as the district's nonnegotiables for instruction.
2. Ensure that principals are regularly and rigorously evaluated according to the 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. If the district is continuing implementation of the Principal's Evaluation Addendum as part of the evaluation process, it should define the outcome data with minimum proficiency targets to which principals will be evaluated against based on Strategic Plan goals related to academics, facilities, school climate, and parent engagement. The central office leadership assigned to evaluate principals should, at a minimum, continue to hold quarterly conferences with them to set and review metrics and progress and provide guidance and assistance, as needed.
3. Ensure that all district administrators, including executive directors, have performance evaluations that include specific goals or growth targets related to the Strategic Plan.
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 reading fluency based on DIBELS data 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 on student outcomes should become, at minimum, discussion points during the formative evaluation process if not part of the formal evaluation itself.

5. Continue to work with the bargaining unit to implement systems of support for teachers 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.
6. Continue to monitor principal classroom walk-throughs to ensure that teachers are provided with constructive, specific, and effective feedback for continual improvements in instructional practices. Provide explicit professional development and coaching to principals in effective teacher coaching practices and ensure that principals, as well as the district administrators who evaluate them, fully understand the research-based components/strategies of the walk-through document. For example: 1) what does close reading include, and what should it look like if done correctly? 2) what is a proper learning objective? Is the learning objective posted really a content standard or an activity? and 3) was the learning objective written but never referenced by the teacher?

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
July 2019 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 TK-8 and standards-aligned curriculum for grades 9-12 in all content areas related to Education Code 60119. The district continues to lack SBE-adopted materials in ELA 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. Classroom observation data from the 2018-19 site visits indicated that there was less actual instruction occurring across the district than in previous FCMAT reviews. Many classrooms visited had evidence that students had participated in learning activities at some point, but a great deal of it was not reflective of grade-level rigor. Effective first instruction that includes the use of district-adopted curriculum materials to provide differentiation and Tier I interventions was minimally observed in classrooms throughout the district, and was almost nonexistent at many sites. 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, TK-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 ELA, 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 ELA 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.

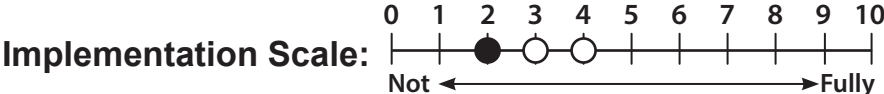
5. The district is in the early stages of implementing a comprehensive MTSS model for both academic and behavior needs of all students. The degree to which intervention is implemented depends on the site leadership's capacity.

Recommendations for Recovery

1. Intensify site monitoring to ensure effective, rigorous first instruction occurs daily throughout the district and that the district's instructional priorities and classroom expectations are fully implemented. 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, instructional 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 ELA. 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 CCSS. Provide professional development for teachers in teacher teams to evaluate student work products and to calibrate student assignments and instruction to the California State Standards. Create and provide grade-level writing rubrics for each writing genre and ensure that teachers and students understand what proficient, grade-level writing includes.
5. Monitor the effectiveness of the site intervention programs based on student achievement data and determine if the programs and strategies being 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
July 2019 Rating: 2



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 state administrator-/advisory 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 developed a 2018-2023 Strategic Plan with key actions and aligned its District Action Plan and SPSAs to it. However, the district's implementation of the instructional component of the Action Plan was minimally observed during the 2018-19 site visits.
2. In collaboration with LACOE and the California Collaborative for Educational Excellence (CCEE), the district developed and recently began implementation of a TK-8 curriculum map for English/language arts, which includes a timeline for the administration of formative assessments on a districtwide basis. It is in the process of developing one for TK-8 mathematics, as well. There are no curriculum guides for the high school curricular areas or for other TK-8 content standards.
3. The district required TK-8 sites to administer a variety of different assessments during the 2018-19 year including i-Ready, IABs and ICAs from the CAASPP assessment banks, DIBELS, etc. Teachers reported an excessive amount of assessment time, and FCMAT could not find evidence that a number of the assessments were used by teachers or the district to improve instruction or student learning.
4. The district's ELA program, including curriculum and instruction, is not in alignment with the California Frameworks in English/Language Arts in regard to providing an intensive intervention program for grade 4-8 students as noted in Standard 2.1. While the district included an action in its pupil achievement plan from 2017-18 to select and purchase an SBE-approved ELA intervention program by January 2018, this action has not been completed to date and the current LCAP does not reflect funding for the program.
5. 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. In addition, as discussed in Standard 1.6, the i-Ready program is not being implemented on a districtwide basis as recommended by the program.

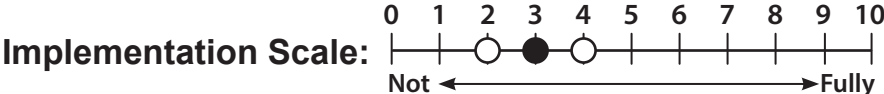
6. The district continues to lack a systematic and comprehensive assessment system that is aligned fully to California content standards. The assessment system should include ongoing formative assessments as well as districtwide benchmark assessments that inform instructional practice and provide the district with data on how each of its schools performs at stages throughout the year. Although the district is working with InnovateEd on the CoI with teacher teams, the data analysis documentation reviewed by FCMAT varies in effectiveness from site to site and within grade levels at a site. Teachers are in the early stages of being able to effectively use assessment data to improve instructional practice.
7. 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 or III intervention in ELA. This greatly exceeds the 15% outlined in the California Framework for English/ Language Arts for the percentage of students expected to need such intervention.

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. Fully implement the ELA ELA curriculum map , including the embedded formative assessments. Ensure that the Math M has a formative assessment system and that the data from the formative assessments is used through the CoI process to monitor and adjust instruction for ELA and math.
4. Determine the purpose of all of the assessments being administered districtwide. Eliminate the administration of assessments that are not analyzed for the purpose of modifying instruction to meet student needs.
5. Teachers districtwide should be held to the same high standards of instructional practice, and the district should ensure that all teachers and principals have a common, research-based understanding of the components of the walk-through document.
6. Principals should be trained in coaching strategies for teachers as well as in a continuum of district procedures for teacher support and continual improvement.
7. Fully implement and monitor the implementation of the instructional component of the District Action 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
July 2019 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 Strategic Plan and LCAP include action steps 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 administrative meetings during the 2018-19 school year. One session (1-10-19) involved discussion of the use/purpose of district-required assessments. In the materials for that meeting, the following elements were listed as the components of the current district system of common assessments to guide curriculum development and the instructional program:
 - Diagnostic/universal screeners: i-Ready, kinder assessment, fluency
 - Formative: checking for understanding, observations, Illuminate teacher made tests, i-Ready, Imagine Learning, Smarty Ants, and Achieve 3000 assessments
 - Interim/Benchmark: CAASPP IABs, secondary quarterly assessments, unit assessments
3. A districtwide system of common assessments is in place. The district developed and published a 2018-19 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. There is minimal evidence that the wide variety of data generated from the common assessments is consistently used for assessing program effectiveness and guiding curricular decision-making at the district or site levels.
4. Required assessments for the 2018-19 school year are i-Ready diagnostic assessments three times during the year, DIBELS three times a year for TK-K and first grade, Achieve 3000 three times per year for secondary English and social studies teachers, select IABs from the CAASPP system, including a performance task in ELA and mathematics one time during the year for grades three to eight and grade 11, and the ICA one time during the year for grades three to eight and grade 11. Assessments from the district-adopted instructional materials available in Illuminate provide additional optional common assessments for teacher use.
5. Most teachers across the district administer the required assessments in accordance with the published calendar. 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. Some site administrators and teachers expressed the opinion that too much time is being spent on assessment. They do not see instructional value in all of the assessments being administered.
7. The district has developed a draft curriculum map for ELA for TK-8. It is in the process of developing one for TK-8 mathematics. Teacher input has been gathered and used during the development process and there are plans to pilot the curriculum maps during the 2019-20 school year. The content and format of the ELA and mathematics maps differ in some respects, but content standards, instructional resources, and suggested pacing is included in all current drafts for both content areas. The ELA curriculum maps detail required and optional assessments as an integrated component, linking the assessments to the instructional content and pacing.
8. Some principals and some teachers indicated in CoI notes that the district-required common assessments have not always aligned to the instructional pacing for their grade level; therefore, students may sometimes have been assessed on content they had not yet been taught, hindering the accuracy and utility of the assessment results for assessing the strengths and weaknesses of the instructional program and guiding program decision-making/development.
9. Based on district provided documents, teachers received approximately two hours of training on the IAB system during the 2017-18 school year. 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 on the hand-scoring system resources (e.g. collaborative teacher use of prep and check sets). During the 2018-19 school year, the district provided a training of trainers professional development session to site test coordinators on administering and scoring the IABs, including the performance tasks. Test coordinators were responsible for training staff at their respective sites. No evidence was provided to FCMAT that site level training did occur.
10. The IAB hand-scoring process requires intensive teacher collaboration time for calibration/inter-rater reliability between scorers. The lack of intensive teacher training and calibration activities may have decreased the accuracy and therefore the utility of the results of the IAB assessments
11. A system of common assessments is in place in the district that provides a wide range of data on student performance throughout the school year. There is minimal evidence that district-level administrators engage in a formal district-level process/district-level CoI to conduct a 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/decision-making to address the large percentage of students across the district scoring below standard on the district-required common assessments.

Recommendations for Recovery

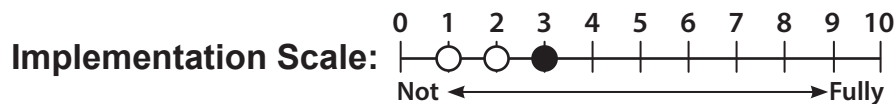
1. Increase efforts to fully implement the goals/actions included in the Strategic Plan and LCAP related to common assessments and the use of the data generated by those assessments to strengthen the district curricular and instructional programs.
2. Develop a formal district administration CoI process for in-depth district-level 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 required assessments to determine which content standards/assessment targets students meet and which they do not. Develop, implement, and monitor evidence-based, measurable district-level action steps to strengthen the curricular and instructional programs to meet specific student learning needs identified through this review process. Allocate time during principals' meetings for district administrators to share their CoI conclusions, related action steps and progress monitoring metrics.
3. 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.
4. Develop a written three to five-year comprehensive plan/timeline (which could be included as part of an existing district plan) for full implementation of an efficient, effective balanced assessment system that meets the information and data needs of all stakeholders (district administration, principals, teachers, students, parents, and community). Include site-level administrator and teacher representatives in the development process. Evaluate whether the purpose of each required assessment is being met and the utility of data generated by each of the required assessments to inform instructional decision-making at all levels of the system. 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 the data yielded by the assessments.
5. Continue to communicate the value and instructional relevance of common assessments that yield accurate data for evidence-based curricular and instructional decision-making to all district stakeholder groups. 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 enable site instructional staff to fully utilize the variety of data yielded. Ensure that adequate time is allocated for teachers to engage in calibration hand-scoring activities to better increase inter-rater reliability.
6. Continue the development of district curriculum maps for all grade levels to promote a seamless system of curriculum, instruction and assessment. Ensure that required, recommended, and optional assessments are integrated into the maps in a format

that clearly communicates the alignment/link between instruction and assessment. 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.

7. Building on past training, provide district, site administrators 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 relevant data to determine which content standards/assessment targets students meet and which they do not. District and site specific evidence-based, measurable 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
July 2019 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 executive director of IT reported that there is no separate technology plan for the LEA, but its components are included in the Strategic Plan and LCAP documents. The district's LCAP continues to include actions with expenditures to improve technology infrastructure as well as to provide staffing for IT support and to include technology into the instructional program. Although the LCAP included actions with funding for two technology coaches, those positions were not filled in 2018-19.
2. Although technology is a focus area in the Strategic Plan, the LCAP, the SPSAs, the walk-through document, and the list of classroom expectations (Effective Integration of Technology), the district's plans regarding technology do not include strategic strategies to incorporate technology into the instructional program.
3. FCMAT did not find evidence of any professional development provided by the district for staff regarding the embedding of technology into the instructional program.
4. 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 CCSS 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 continue to be used primarily for SBAC and benchmark testing and i-Ready intervention. Although the effective integration of technology was a component of the classroom expectations and instructional priorities listed on the walk-through document, there was little evidence that students used technology for collaboration, research or other instructional purposes besides word processing.

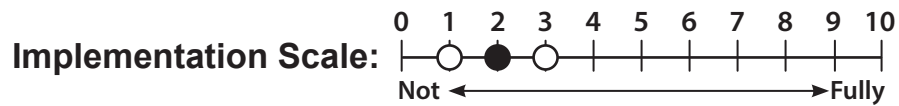
Recommendations for Recovery

1. Ensure that the district has a current technology plan that includes 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. Consider the feasibility of filling the two technology coach positions.

3. Ensure that teachers and principals understand the California State Framework model in regard to the full implementation of technology integration. Monitor classroom instruction through the use of the walk-through document in regard to instructional use of technology.

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
July 2019 Rating: 2



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

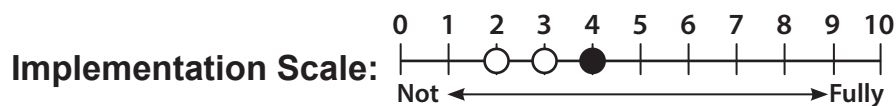
1. District policy and interviews with district staff continue to indicate that all students are provided with equal access to educational opportunities regardless of race, gender, socioeconomic standing, and other factors.
2. Board policies continue to demonstrate a commitment to equally serving the needs and interests of all students, parents, and family members.
3. Parents indicated that at some sites, they lack consistent access to front-office personnel who can communicate in Spanish, causing inconsistent access to information and limited communication.
4. School sites continue to 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.
5. There is evidence at all school sites that initiatives are in place to include parents and stakeholders in the decision-making processes, as well as include parents and stakeholders in the life of the school.
6. Some educational opportunities continue to remain outside of the primary instructional time, such as school tutoring and extended-day instruction.
7. Some schools have intentional systems for identifying and remediating instruction for students with identified instructional needs. The variation among sites continues to result in inequitable access for all students. There is no consistently monitored district system to ensure that students at every site have access to the same instructional programs and levels of support.
8. Each school site has a plan for daily, designated English language development targeted to students' language proficiency levels. The implementation of these plans varied from site to site.
9. There was 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. A primary focus should be placed on providing bilingual personnel to translate for parents and other stakeholders, especially at sites with high numbers of Spanish-speaking parents.
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. As the district has more steadily placed an emphasis on consistently delivering designated ELD, a focus should now be placed on providing professional development that ensures a quality instruction system during this designated time. Additionally, a system for measuring quality of implementation of those strategies introduced in professional development should be provided.
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
July 2019 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 continues to make a concerted effort to ensure that all core classes and electives meet A-G requirements. The district is also focusing its efforts on course offerings for English learners to ensure that they are enrolled in both an English class, as well as ELD so that they can meet A-G requirements. Counselors present at the beginning of school assemblies and visit advisory classes to review A-G requirements.
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 2017-18, the last year graduation rate data was available through the California School Dashboard, the district saw a significant increase to 86% in cohort graduation rates over the prior year rate of 79.8%. There continues to be a discrepancy between school-level cohort graduation rates, although the gap is less than in prior years. The rates ranged from the highest of 98.9% to a low of 85%.
4. According to EdData, the percentage of cohort graduates meeting UC/CSU course requirements increased from 36% in 2016-17 to 37.7% in 2017-18. That same data shows a large discrepancy between school-level rates. They ranged from a high of 77.9% to a low of 15.2%.
5. The college and career readiness performance indicator, as reported on the California School Dashboard, measures how well a district or school is preparing students for success after high school. The district was given an overall yellow performance status of 16.3% of students being prepared. The individual sites ranged from 60.9% to 8.5%.
6. In 2016-17, the last year advanced placement (AP) data was available through EdData, there were more 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 37.7% to 10.6%. The data showed a lower percentage of district students receiving a score of 3, 4 or 5 from 26.2% in the prior year to 21.8% in 2016-17, although more consistency between district schools. Students who received a score of 3, 4 or 5 ranged from a school high of 12.6% to a low of 10.9%.

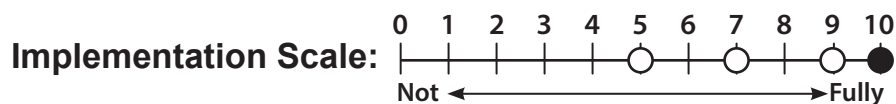
7. FCMAT classroom observations continue to show a significant difference within and between the various high schools in effectiveness of instruction and student engagement level.
8. Although the continuation high school effectively addresses the needs of students who qualify for alternative education, there continue 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. Continue to use counselors to message A-G requirements to students.
3. 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, effectiveness of instruction and student engagement levels.
4. 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
July 2019 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

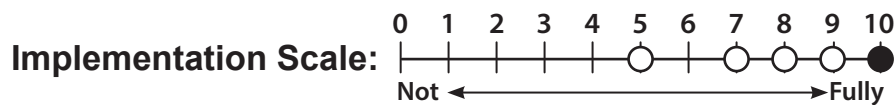
1. Alternative education at the continuation high school continues to remain stable and provide practical options for students and families who are struggling to be successful in the comprehensive high schools.
2. Staff continues to report a priority of effective communication between the continuation high school and the other high schools when a student transfers between schools, allowing for a smoother transition. Staff reports that counselors are instrumental in that communication.
3. Although seniors receive priority, the district's continuation high school 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 Inglewood Continuation High School (ICHS) for inclusion in the general educational development (GED) high school diploma program.
 - An outreach independent study program through the district's continuation high school.
 - Limited participation in the Southern California Regional Occupation Center (SCROC).
 - Participation in the El Camino concurrent enrollment program.
 - Participation in summer school to obtain necessary credits.
5. The district did not have opportunities available for high school students to make up missed time/attendance with Saturday school sessions during this review period.
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) during the last review period. The program received a six-year accreditation and will have a one-day visit mid-cycle.

Recommendations for Recovery

1. The continuation program at ICHS should continue to be made available to students who are struggling at the comprehensive high schools.
2. The district should continue to use counselors and 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 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
July 2019 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 directly oversees special education and has remained in place since the last review, although special education leadership has changed during this review period. The district hired an executive director of special education in April 2018, and the new director of special education began in September 2018. The district continues to have a critical need for stable special education leadership support. Changes in leadership has created obstacles in appropriate implementation and monitoring of policies and procedures.
2. The district worked closely with CCEE and Pivot Learning Partners to review and update the entire special education procedural manual, which was state administrator-/advisory board-approved on February 20, 2019. Program specialists were trained on the updated manual, and it was made electronically available to all special education staff, with future trainings planned. The executive director will be responsible for any future updates, with plans to reflect any new or changed content in red print in the online version. The executive director will also send an email notification to all staff with specific information about what section and page number had the updated information so that the differences from the adopted handbook are readily apparent. The manual includes a number of items such as guidelines for a coordinated system of referrals, evaluations, individualized education programs (IEPs), instructional planning, implementation and testing, 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.
3. Since the last review, the district has hired two administrators of special education who report directly to the director of special education. Compliance has been a focus for the special education leadership, often participating in the monthly principals' meeting to discuss compliance challenges. In a memo to program specialists dated January 17, 2019, the executive director of special education instructed program specialists to research and monitor overdue IEPs for their sites daily and to inform the compliance administrator of their next steps in writing. Site administrators reported that they receive emails almost daily about overdue or noncompliant IEPs. Even with this increased communication, special education administration reported that this is still a continued need. They reported that the increased communication can address the urgency of meeting a deadline, but that until there is training to improve past practices that led to the issue, they will continue to struggle in this area.

4. Each school site is required to use the online SST system for managing referrals and progress of struggling students, although special education administration reports that not all use the online software. In documentation provided to FCMAT, an SST referral tracking sheet showed at least eight school sites that had no SSTs documented from August 2018 through January 2019. Implementation of the SST process and tool is inconsistent across the district. i-Ready continues to be used as a universal screening and progress monitoring tool across grades TK-8. For grades 7-12, Achieve 3000 has been required to be administered three times a year, although how sites use the results varies. The online SST system 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.
5. The Special Education Department provided a training schedule for eight trainings offered during November 2018; however, it lacked a description of the audience it was intended for, agendas and sign-in sheets. Additional monthly Special Education Department training schedules were provided listing six trainings in January, eight in February, seven in March and ten in April. Many trainings were focused on compliant practices. Only March and April's schedules included the participants targeted, but no agendas or sign-in sheets were provided.
6. Site principals report that there continues to be a struggle with communication between the Special Education Department and school sites over the last review period. Although they reported an increase in communication related to special education compliance, many reported that other special education communication has deteriorated. For example, some principals cited examples of special education staff, not at the school site, calling parents and setting up IEPs without any communication to the site when the site already had an IEP scheduled for a different date causing great confusion. Another example is six different school sites where principals reported parents showing up with their students expecting to start in a particular special education class without the school site having any knowledge of the student placement or the opportunity for district transportation to be arranged, again causing great confusion.

Recommendations for Recovery

1. The district should focus on supporting and retaining special education leadership so it can begin systematically implementing its long-term plans for this program.
2. The Special Education Department should train all site administration and special education staff to implement the content of the updated special education procedural manual. Because of the high attrition rate in the district, training should be ongoing and systematic with all district personnel involved with special needs students on the policies and procedures contained in the manual. Site-level leaders should advocate for any needed training for their special education staff. Once staff are trained, these leaders should hold site staff responsible for the full implementation of these district policies and procedures, and any noncompliance should be reflected as an area for improvement in evaluations.

3. The district should continue to focus efforts in scheduling assessments and IEPs and accountability for monitoring the compliance of assessments, IEPs and transition plans. It should evaluate the causes leading to noncompliance and focus training on the reasons most identified. The district should utilize program specialists to assist in training site staff, as well as continue their assistance in the scheduling and monitoring of IEPs. It should also continue to hold site administration accountable for monitoring and facilitating this process at their school sites. Additional support should be provided to school sites that have noncompliance numbers that are persistently high, with a specific analysis as to what is producing the high numbers. When noncompliance issues are identified as originating with particular personnel and within their control, a focus on improvement should be reflected in their evaluation.
4. Because the district expectation is that all sites will use the online SST process, additional training should be offered where needed and all sites should be held 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 use Achieve 3000 for grades 7-12, focusing training on how to use the results consistently across the district as intervention for struggling students.
5. 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 general education classroom prior to any referral for an SST that could lead to possible special education placement.
6. The district should continue having the executive director of special education attend the monthly principals' meetings to increase the level of communication between school sites and special education leadership. This will continue to help district administration to identify areas of concern on either side and allow them to facilitate resolution when needed.
7. The special education administration should continue to track referrals monthly and compare them to students who qualified as eligible for special education to determine if referrals are valid, look for trends in students qualifying as well as sites that may be over-referring students for special education instead of offering appropriate interventions.

Standard Partially Implemented

July 2013 Rating: 2

July 2014 Rating: 1

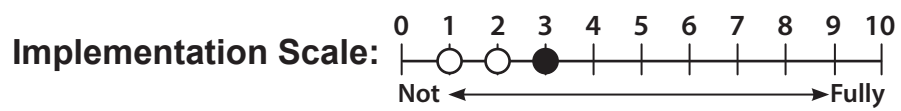
July 2015 Rating: 3

July 2016 Rating: 2

July 2017 Rating: 3

July 2018 Rating: 3

July 2019 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 2016-17 Special Education Annual Performance Report Measures, the most recent data released by the CDE, shows that the district did not meet one of the two targets for preschool least restrictive environment, and did not meet all three targets of least restrictive environment measures for students ages six to 22.
2. The district continues to struggle to comply with adopted policies and procedures. The Special Education Department has given direction for program specialists to review IEPs using the IEP checklist per the internal memo previously noted in Standard 3.10.
3. District leadership continues to identify least restrictive environment as an area needing constant communication of expectations and building capacity of site leadership and instructional staff to make appropriate placement decisions during IEP meetings.
4. The Special Education Department provided FCMAT schedules listing multiple trainings during this review period, but none specifically related to least restrictive environment.
5. In the updated special education procedural manual previously noted in Standard 3.10, under the subsection that describes the continuum of services, the IEP team is expected to always consider placement/services in the general education classroom with supports prior to recommending a more restrictive setting.

Recommendations for Recovery

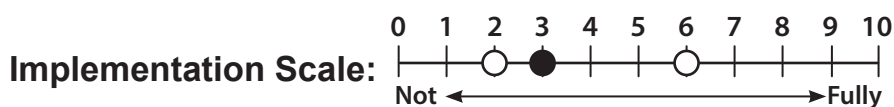
1. The district should continue to provide targeted support to teachers and administrators so that special education students benefit from the least restrictive environment. Annual trainings should be established for all teachers in effective teaching strategies for students with disabilities. Site leaders should monitor the level of support special education teachers provide to general 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 train all site administration and special education staff on the updated policies and procedures. (See related recommendation in Standard 3.10.) The district

should hold site administrators and staff accountable for following all policies and procedures, and any noncompliance should be reflected in evaluations.

3. In developing the training schedule for the upcoming school year, the district should provide training to instructional staff specific to understanding the continuum of services and placement of students in the least restrictive environment. The district should also target training specific to building the capacity of site leadership on how to monitor for the same.
4. 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
July 2019 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 and Strategic Plan delineate the issue of low student achievement, specifically that it has high percentages of students not meeting grade-level standards and who are in need of intensive interventions. The district's leadership has identified and FCMAT has verified a number of contributing factors, but primarily the lack of consistent, effective first instruction with rigor being the greatest barriers to student success.
2. Classroom observations at most sites indicate that students were not engaged in academic learning activities. FCMAT observed little evidence that students were able to demonstrate and apply their knowledge and skills. Students were primarily observed to be working independently, often on nonacademic activities.
3. The use of worksheets/workbooks continued to be widely observed during the FCMAT 2018-19 site visits. The lessons that were 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. Few classrooms had evidence of project-based learning activities. 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.
4. In collaboration with LACOE through the AB 1840 process and with CCEE support, the district is just beginning to develop more systematic plans for instructional improvement as detailed in the instructional component of the District Action Plan.

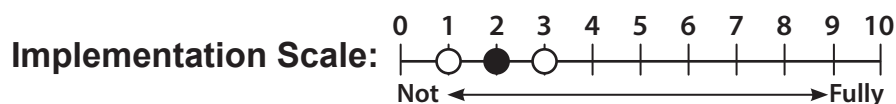
Recommendations for Recovery

1. Continue to focus on student achievement. Utilize the Strategic Plan and the District Action Plan with nonnegotiables to establish 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 model the practices that align to them accordingly. Monitor sites to ensure that written procedures translate into practice districtwide, allowing autonomy for site-driven priorities, as appropriate. For example, one item listed on the classroom expectations and nonnegotiables list is PLCs. The district should: 1) expect PLCs to be in place consistently at all sites, 2) fund and provide professional development for staff in PLC/CoI operations, 3) provide follow-up support to PLCs, and 4) monitor PLC meeting notes and agendas to ensure adherence to PLC/CoI 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 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 improve 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 CCSS. 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 instructional 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
 July 2019 Rating: 2



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. Continued 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 ELD 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 continues to be inconsistent across the district and within school sites.
3. Site leadership apprises teachers of students in their classrooms who are identified as having learning disabilities or who are English learners; however, there is varying implementation of instructional strategies for these students.
4. SSTs and their implementation, constitution and design were evident at each school. Some schools use this resource more consistently than others.
5. The district began to utilize Response to Intervention (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 although implementation of this process is varied across the district, with many sites providing full systems with strong supports while others are not as strong.
7. Classroom instruction varied across the district and within each school in providing appropriate accommodations and modifications for students with disabilities.
8. High schools offer ELD in a two-block format, allowing English learners to receive both designated ELD, as well as grade-level content in the subject of English.

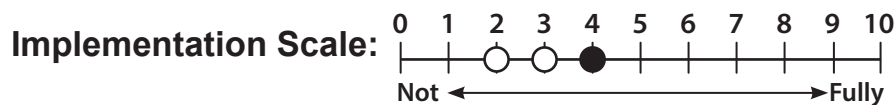
Recommendations for Recovery

1. District administrators and site principals should continue to work collaboratively with school sites to consistently implement the MTSS protocol outlined on the intervention maps that have been developed, ensuring interventions are offered during the instructional day equitably at all sites.

2. District office personnel along with site principals and school site personnel should continue implementing a systematic, explicit language acquisition program delivered to English learners during a designated ELD block where English learners are placed according to proficiency levels, paying close attention to teacher preparation for quality ELD instruction at each level.
3. A strong emphasis should be placed on implementation of effective strategies for English language learners, that has been delivered during professional development, as measured through regular classroom observations. This data should then be used to provide targeted support and coaching to teachers.
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 intervention programs for English learners during the regular instructional day.
6. The district should continue to provide designated ELD and grade-level English courses in a two-hour block to ensure equity and access for English learners at the high school level.
7. The district should eliminate the disparity in classroom instruction in 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
July 2019 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 Strategic Plan and LCAP 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.
2. i-Ready is the primary assessment used across the district for grades TK-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 three times per academic year. Achieve 3000, also required three times per year, is the primary assessment used by secondary teachers to diagnose and monitor student learning in ELA. District-developed quarterly mathematics assessments are used for this purpose by secondary mathematics teachers.
3. Additional assessments in use for instructional placement decisions include DIBELS and Smarty Ants for transitional kindergarten (TK) and primary level teachers and Imagine Learning assessments at the elementary level.
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 process for the effective, evidence-based use of assessment information to make decisions on student placement varies widely across the district.

Recommendations for Recovery

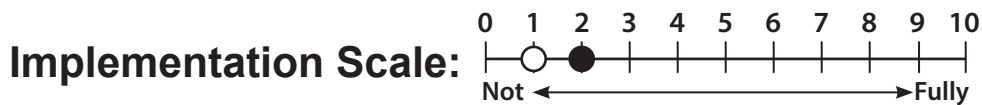
1. Increase efforts to fully implement all goals/action steps in district-level plans related to the ongoing use of a variety of assessment systems to appropriately place students at grade level, and in intervention and other special support programs.
2. Utilize a wider variety of diagnostic and progress monitoring tools within the district assessment system to identify specific student learning needs and determine appropriate placements, particularly in grades 3-8 and high school. 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 when making placement decisions.

3. Select and fully implement additional diagnostic and progress monitoring assessments designed for use with secondary students to provide multiple measures for use in student placement decisions, particularly in mathematics.
4. Consider expanding use of the CAASPP IABs as a formative assessment tool for classroom level instructional placement decisions. Ensure that principals and teachers are aware of the classroom level value of these assessments for diagnostic, instructional and monitoring purposes. Provide guided practice in using the IAB results as a data point for instructional grouping, targeted reteaching and intervention or acceleration programs.
5. Increase efforts to fully implement an effective tiered MTSS system across the district. Ensure that within this system students are assessed using a variety of assessment tools and placed in appropriate academic and/or behavioral support programs.
6. 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 districtwide MTSS system, including the use of a variety of assessments to identify student needs, place in support programs, and monitor 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
July 2019 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 continues to provide mandatory professional development in both designated and integrated English language development, which is 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 all school sites, a daily designated English language development dedicated teaching time is provided. At most school sites, the designated English language development requirement occurs schoolwide, with students grouped by California English Language Development Test level.
3. In many classrooms, teachers attempt to provide integrated English language development instruction to all English learners.
4. The district continues to utilize 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 systematically and 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, as well as a second block of English as a subject area.

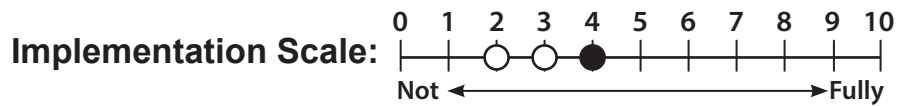
Recommendations for Recovery

1. To improve instruction for English learners, district office personnel should lead site leadership in a focus on the quality of instruction provided to English learners during the designated ELD instructional block. A consistent system for monitoring instructional quality at the site level with the support of district personnel should also be fully implemented.
2. The district should continue implementing its system for monitoring English learners and reclassified students to ensure they continue to make academic progress.
3. The district should ensure that data is consistently analyzed, and instructional strategies are implemented to ensure the progress of English learners across all classrooms.

- 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
July 2019 Rating: 4



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

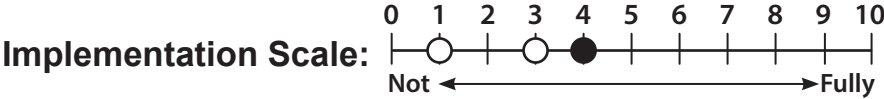
1. District instructional coaches have both elementary and secondary levels of experience. Since FCMAT's last visit, instructional coaches have been moved back to assigned school sites Monday-Thursday and work together at the district office on Friday. This was reported as a positive decision by site level leadership. Instructional coaches are generalists, a shift from previous review periods where instructional coaches were hired by specialty: math, ELA, technology, etc.
2. District instructional coaches provided professional development regarding specific curriculum use and instructional strategies at school sites based on site leadership requests, and sometimes based on assessment results. This professional development is offered during teachers' contracted day.
3. District instructional coaches continue to work individually with teachers by request. There are varying degrees of utilization of instructional coaches, with some sites and teachers utilizing them a great deal and others very little. This creates an inconsistent level of support across the district and at the classroom level.
4. At some school sites, intervention teachers provide targeted instruction for students with identified instructional needs.
5. Morningside High School has a single instructional coach paid from grant funding.

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 instructional coach who is dedicated solely to English language development and delivery of services to English learners districtwide.
2. The district should work with school site personnel to develop a consistent, targeted plan for equitably utilizing instructional coaches to impact instruction and increase the effectiveness of classroom teachers.
3. Given the district's focus on technology according to the district Strategic Plan and LCAP, the district should employ an additional or existing coach who is dedicated solely to technology development as an academic liaison to the IT Department and as a support to teachers effectively integrating technology for strengthening and augmenting classroom instruction.

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
July 2019 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. Both comprehensive high schools offer 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. Learning objectives were clearly posted in most classrooms observed at the high school level.
4. Project Lead the Way continues to be fully operational at both the middle school and high school levels.
5. The district has plans to discontinue its previous partnership with SCROC. Beginning in the 2019-20 school year, students will only be allowed to take advantage of courses offered through El Camino College.
6. City Honors Preparatory High School continues to have designated pathways for students that include engineering, design and physics.

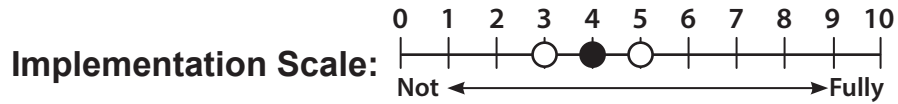
Recommendations for Recovery

1. As career technical education (CTE) has become an increased focus for high schools throughout the state, the district should ensure that the degree of design, execution, and delivery of designed pathway programs and courses increases for the 2019-20 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 more frequently 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
July 2019 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 Strategic Plan and LCAP include action steps related to the implementation of an assessment system that provides district and classroom level assessment data to measure student mastery of the content standards and inform decision-making at all levels of the district.
2. 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 2018 administration was reviewed at the beginning of the 2018-19 school year.
3. The district disseminated an assessment calendar for 2018-19 that lists all district-required assessments and the timeline for their administration.
4. As noted in Standard 2.4, the topic of a balanced assessment system has been addressed in district-level administrative meetings. The Educational Services staff outlined the current district system of diagnostic/universal screening assessments, formative assessments, and interim/benchmark assessments most recently at a January 2019 meeting.
5. As noted previously in this report, the district requires administration of the i-Ready diagnostic ELA and mathematics assessments in grades TK-8 three times per year to gather student performance data and monitor student progress. At the secondary level, Achieve 3000 in ELA and district-developed quarterly mathematics assessments are used for this purpose.
6. The results from the i-Ready and Achieve 3000 assessments provide the most consistent and reliable progress monitoring/benchmark data for informing and directing instructional practices at the district and site levels. That data demonstrates that the majority of district students do not meet grade-level standards as measured by these assessments. This same pattern is evident in the CAASPP summative assessment results over multiple years.
7. Documentation provided to FCMAT shows that data review meetings occur as required by the district. The analysis and reflection forms from PLC/CoI meetings show minimal evidence of the deep analysis of formative, benchmark and/or summative data leading to the development of evidence-based, measurable instructional action plans to address the high percentage of students scoring below grade-level standard on district-required assessments. As noted in standard 2.4 there is no evidence of a systematic process for

district administrators to engage in CoI analysis of assessment data to inform and direct district-level next steps in addressing this critical issue.

8. The district instituted the use of the IABs from the CAASPP system as a benchmark assessment tool during the 2017-18 school year and has continued the use of IABs during 2018-19. One selected ELA and one math IAB was administered at grades 3-8 and grade 11 in fall 2018, along with the grade-level performance tasks for each content area. IABs generally assess a limited number of grade-level standards on a focused set of assessment targets. They are designed to give classroom teachers information on where students are in their learning specific to those standards and assessment targets, helping to determine next steps in instruction. IAB data from a single content IAB administered in fall is of limited use as a district-level benchmark measure.
9. In 2017-18, 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. As noted in Standard 2.4, the lack of intensive teacher training and hand-scoring calibration of IAB items may have negatively impacted the reliability of the assessment results, particularly for the performance task items.
10. The ICAs were administered to students in grades 3-8 and grade 11 in February 2019. There is evidence that the results were reviewed in CoI meetings at the school sites but limited evidence that the data generated by the assessment was used to inform and direct classroom instructional practices.
11. Assessments from the district-adopted instructional materials are available in Illuminate as optional assessments for teacher use. No evidence was provided to FCMAT on the use of those assessments to monitor student progress or to inform and direct next steps in instruction.
12. The district provided Data Summit training to administrators, which included a manual with guidance on implementation of a four lens data analysis process. The manual describes a process to "...identify, prioritize and accomplish at least one high impact, goal-focused objective each month" and to "...develop a standards aligned instruction plan for each assessment cycle." The manual details steps for developing and implementing a six to 12-week instructional plan, including a planning template. No evidence was provided to FCMAT on how this content/information was shared at school sites with teaching staff. No evidence was submitted of district or site level implementation of the monthly goal focused objective strategy or use of the six to 12-week planning template.

13. The district selected and disseminated a common data analysis template (The 4 Rs) to be used at school sites as part of the required six-week CoIs to be implemented across the district. A data analysis process is embedded in the structure of the form. Principals reported that there was minimal training on implementation of the 4 Rs process or how to effectively use the template. Some school sites submitted evidence to FCMAT of a site staff meeting rollout of the process and form to teachers.
14. Samples of completed 4Rs forms from PLC team meetings demonstrated that there is wide variability in how effectively the 4 Rs CoI process is being implemented across grade levels and schools. Few examples were provided that included specific, measurable instructional action plans to address the needs of students, either individually or collectively, based on the data analysis process. There was minimal evidence that, when plans were developed, they were monitored by site administrators to ensure implementation of any identified actions.
15. There is some evidence that the results of the i-Ready, Achieve 3000 and IAB assessments were reviewed at PLC/CoI meetings, but minimal evidence that the review process resulted in extensive analysis of the variety of data reports available from the programs' systems and the development and implementation of evidence-based, explicit instructional action plans to address individual and collective student instructional needs.
16. During FCMAT classroom observations, a few teachers used short-cycle (as defined in the California ELA/ELD framework) instructionally embedded assessment practices in their classrooms to determine next steps in instruction, although implementation of this process was not prevalent in classrooms across the district. 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

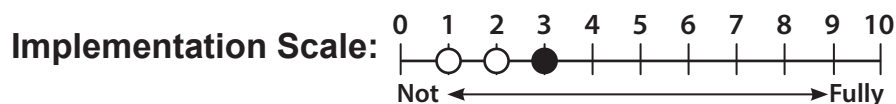
1. Continue to revise and refine the district system for formative and benchmark assessments to strengthen the balance of and quality of data yielded from the district assessment system. Ensure that site administrators and teachers are clear on the purpose of each assessment administered and on the classroom level, actionable data yielded by each.
2. As addressed in the Strategic Plan and LCAP, focus on effective, continuous use of student performance data to guide instructional decisions at the district, site and classroom levels as an urgent priority for the district. Ensure that district Educational Services staff explicitly model this process in making evidence-based district-level instructional decisions.
3. Develop a written three to five-year comprehensive plan/timeline (which could be included as part of an existing district plan) for full implementation of an efficient, effective balanced assessment system that meets the information and data needs of district administration, principals, teachers, students, parents, and community(see Standard 2.4). In the plan development consider including:

4. Increasing the emphasis on using the full range of i-Ready and Achieve 3000 data and resources for informing and directing instruction (e.g. student by student item level analysis, planning templates) as a key part of the CoI analysis, planning, and monitoring process
 - Piloting expanded use of the full range of CAASPP IABs as a formative assessment tool for teachers, with the appropriate IABs administered in alignment with curriculum maps; exploring the variety of ways to use the assessments/assessment items and program resources to inform and direct instruction (<https://portal.smarterbalanced.org/library/en/interim-assessments-overview.pdf>)
 - Re-evaluating the use of the ICA as a district benchmark assessment, considering the time involved in the administration of the assessment in relation to the amount of actionable classroom level instructional data it yields
 - Developing a systematic district-level CoI process utilizing data from i-Ready, Achieve 3000, CAASPP summative assessments and any other common assessments that result in evidence-based, measurable district-level six to 12-week action plans to address student learning needs (utilizing processes from Data Summit materials and/or the 4Rs template)
5. Provide additional training to principals and teachers to ensure standardization in administration and scoring of the IAB assessments to increase the accuracy of the data generated (see standard 2.4).
6. Building on training already provided and fully utilizing the resources from those trainings (e.g. Data Summit, CoI), continue to provide district and site administrators with ongoing professional development to increase their knowledge and skill in the effective, continuous use of data to inform and direct instructional and curricular decisions at the district, 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 administrators and teachers in the effective analysis of student achievement data that results in explicit, measurable instructional action plans. Include follow-up procedures/strategies for monitoring implementation of the instructional action plans and the impact of the actions on student learning.
7. Building on training already provided and fully utilizing the resources from those trainings, from i-Ready, Achieve 3000 and the IABs, 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, measurable instructional action plans that result in appropriate changes in classroom instructional practices and student achievement.

8. Ensure that PLC teams are consistently focused on reviewing and analyzing student performance data from district-required assessments (short and medium-cycle assessment data as discussed in the California ELA/ELD Framework) utilizing the district directed CoI. Teams should produce evidence-based, measurable action plans for curricular content and instructional delivery to meet the identified needs of students individually and collectively. Using classroom observations/walk-throughs, lesson plan review, and PLC CoI documents, systematically gather quantitative data/evidence for the analysis of student performance data to show results in classroom-level changes in curricular and instructional practices and in student learning.
9. Continually provide support to principals and monitor their progress on requiring evidence-based, measurable instructional action plans generated by PLC teams. Ensure that PLC teams and principals are accountable for implementation of the action plans.
10. 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
 July 2019 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 system provides school-level assessment data to principals and teachers in a timely manner. Reports are provided for i-Ready, Achieve 3000, and for Smarter Balanced IABs and summative assessments. A wide range of detailed information is available in these program reports, including grade level, teacher, individual student, content standard, assessment target, item level, 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 and IAB systems during previous school years. This year, secondary principals received an overview training on the Achieve 3000 program. There is minimal evidence that the broad range of assessment data provided in program reports is effectively analyzed and used to guide instructional decision-making at the district, site, or classroom level.
3. The district Strategic Plan and LCAP include goals/action steps that require the use of data-driven instructional decision-making and monitoring.
4. The district provided professional development to administrators on the effective use of data for instructional decision-making. The district also provided a common template for use in the data analysis process (4Rs), and principals were responsible for ensuring that site staff were trained on use of the process as a part of the required six-week CoIs. Principals have submitted documentation of the implementation of the CoI process in their Google folders. The district established clear expectations for the use of data for instructional decision-making and monitoring of student progress and has developed initial framework data analysis structures and procedures. Those structures and procedures for effective use of district-provided data are not systematically and consistently implemented across the district.

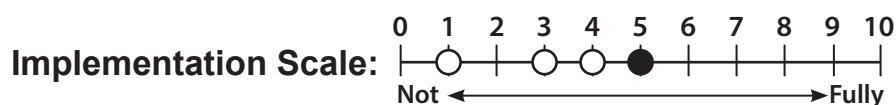
Recommendations for Recovery

1. Increase 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 district and site administrators, instructional support providers and teachers to increase the capacity of all instructional staff to effectively analyze and apply data to district and site level instructional planning and to classroom instructional practices (see standards 2.4 and 4.3). To the greatest extent possible, the professional development experiences should involve teams:

- Using actual district-provided student performance reports;
 - Engaging in structured, hands-on guided practice in the analysis of those reports;
 - Developing evidence-based, measurable instructional action plans based on that analysis; and
 - Identifying progress monitoring tools to track impact of implementation of the instructional action plans on student learning.
3. Allocate time during monthly meetings for district and site administrators that is dedicated to fully understanding the full range and potential uses of i-Ready, Achieve 3000, Illuminate, and the Smarter Balanced IABs and summative assessment system data and to applying that data to the development of evidence-based, measurable instructional plans that accelerate student learning. These meetings should be part of a coherent, ongoing continuum of professional development that focuses on the effective use of district-provided assessment data to accelerate student learning through improved classroom instruction.
 4. Continue to develop teacher leaders at school sites with a focus on strengthening teacher capacity to use data to accelerate student learning.
 5. Hold district and site administrators and teachers accountable for using the district, 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/CoI meeting products (e.g. plans, schedules, lessons based on data analysis), and student work products.

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
 July 2019 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 continues to be developed, including assessments to determine student needs. 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 continued to be on Tier I services and assessments. There is an IUSD decision tree document that articulates steps to be followed in implementing the MTSS.
2. The district Strategic Plan identifies a key action of implementing a "...culturally responsive, standards-aligned sustainable curriculum with embedded interventions and enrichment." It also includes the goal of implementing an integrated framework to provide individual student support such as RtI and MTSS.
3. A Leadership Collaborative Institute was conducted for the purpose of refining the CoI and the MTSS system. Meetings began in January and continued through May 2019. Agendas and institute materials submitted to FCMAT showed a focus on an intervention system aligned to the Strategic Plan and LCAP goals and actions. Time was provided for site personnel to develop Tier II and Tier III intervention plan components of their site MTSS and to plan for site professional development on a comprehensive MTSS system. Site administrators were also expected to plan budgets to implement their intervention plan in the 2019-20 school year. No work products/draft Tier II or Tier III plans from the institute activities were submitted to FCMAT for review.
4. There is no evidence that the district has identified assessments appropriate for site use in determining the needs of students at Tier II and Tier III levels of the MTSS system beyond the currently required district assessments.
5. Effective first instruction has been identified as the key Tier I universal strategy to address academic needs of all students. District staff have received some professional development on effective first instruction.
6. Effective instructional strategies were addressed during some district-level principal meetings to support implementation of effective first instruction. Examples from meeting agendas and presentation materials included information on High Impact and Evidence Based Practices that Improve Learning for All Students (Visible Learning, John Hattie research) and Elements of Explicit Instruction (Archer and Hughes, 2011). There was no evidence submitted to FCMAT that this information was presented to teachers at school sites.

7. The district assessment calendar requires i-Ready assessments to be administered to students in grades TK-8 three times per academic year in both ELA and mathematics. Achieve 3000 assessments are to be administered to secondary students three times a year in ELA. Select CAASPP IABs are administered once a year for ELA and mathematics in grades three to eight 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.
8. 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.
9. As noted above, the district Strategic Plan includes a key action of providing a curricular system with embedded intervention and enrichment for individual students. There currently 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.
10. In the 2018-19 school year, two elementary school sites piloted an intervention process embedded into the school day during the ELD instructional block. Students from each grade level were placed in instructional groups based on current assessment data and deployed across classrooms for targeted instruction. Principals at those sites reported some successes with the model and identified challenges to be addressed to increase effectiveness. Student performance data indicates that the academic performance of some students improved on targeted skills. Information on these pilot intervention blocks was shared with other principals at district-level meetings.
11. It continues to be unclear what, if any, Tier III academic interventions are available to students in need of intensive services besides special education assessment, placement and/or additional time in the i-Ready program.
12. It continues to be unclear how accelerated instruction is systematically provided
13. There was minimal evidence of differentiated instruction or close monitoring of students in general education classrooms during FCMAT classroom observations. District staff reported that differentiated instruction will be a focus area in 2019-20.
14. Principals conducting 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

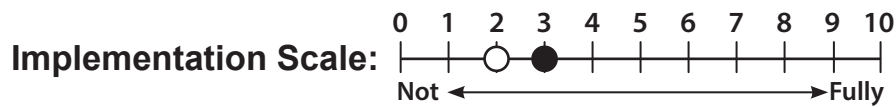
1. Ensure that all district and site instructional staff are knowledgeable about the district expectations, policies and/or procedures required for full, effective implementation of an MTSS model (as described in the California ELA/ELD Framework document), including the academic and behavioral components 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 assessments for identifying student needs, progress monitoring procedures/tools to assess student progress, and ongoing MTSS professional development for educators in the district for effectively implementing Tier II and Tier III support. Identify specific diagnostic and monitoring assessments appropriate for use at the Tier II and Tier III levels for use across the district and provide professional development on administering those assessments and using the data to determine student needs. Ensure that procedures and tools are identified for ongoing evaluation of program impact/effectiveness on student learning.
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. Consider building on the pilot intervention models described earlier in this standard, expanding to other school sites. Continuously refine the embedded intervention system based on student performance data. 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 evidence-based 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 district and site administrators 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, building on the Visible Learning and Explicit Instruction professional development described earlier in this standard.
 - Use of a variety of assessment tools with a focus on identifying those appropriate for Tier II and Tier III interventions to determine student needs for close monitoring, differentiated instruction, additional targeted assessment, specific research-based intervention, or acceleration.
 - Models for intensive intervention and acceleration service delivery during the regular instructional day.

5. Provide district and site administrators with structured practice (within the existing CoI Framework) 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.

6. Support and monitor consistent, effective implementation of a comprehensive MTSS process at all sites in the district to ensure that students are properly assessed using a variety of appropriate assessment tools 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
 July 2019 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 have been established in the Strategic Plan and the LCAP and have been communicated verbally and in written form to principals and teachers.
2. Effective first instruction has been identified as a districtwide focus. The elements of effective first instruction were presented to teachers during district professional development sessions in 2017-18. Districtwide classroom nonnegotiables were identified for 2018-19 and were discussed at principal meetings. The nonnegotiables are: clear, standards-based objective posted on board; posted agenda; real world/relevant student work posted; functional, neat classroom; room environment clean and current; up to date lesson plans; display of student work with appropriate standards posted; welcoming, safe, positive learning environment. Individual principals were responsible for communicating the nonnegotiables to their respective staffs. Evidence was submitted to FCMAT that this occurred at a few sites in the district.
3. The district selected three core instructional strategies that are expected to be implemented each day in each classroom: Close reading; academic conversations; and writing to express understanding. An overview training on these strategies was provided at a principal meeting and principals were responsible for presenting these core strategies to staff at their sites.
4. Site administrators and their school site councils developed the required SPSA for their respective sites that are aligned to the district Strategic Plan and LCAP. The plans set annual student achievement goals and identified professional practices and educational strategies to reach the achievement goals. Most plans included at least one, if not all, of the district-selected core instructional strategies. There were no metrics included in the plans to assess the frequency or quality of implementation of the core strategies selected.
5. The stated district expectation is that principals are observing in classrooms a minimum of five hours per week 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.
6. An observation/walk-through document was developed by the district for use in monitoring fidelity of program implementation in the delivery of content and instructional strategies. The form is organized around the components of the California Standards for

the Teaching Profession and includes key elements of effective first instruction. The three priority instructional strategies selected for districtwide implementation are included on the form. The only districtwide classroom nonnegotiable included on the form is evidence that the teacher has clear learning objectives based on standards.

7. Principals reported that they received limited training on the elements of the walk-through document and best practices for its use. Some stated that they find the tool overwhelming or that they are unsure how to use it effectively for brief site walk throughs to drive instructional improvements. It is not clear how much time, if any, was devoted to a formal norming/calibration process with district and site administrators to minimize variation in interpretation of effective implementation of each of the elements of the tool to increase accuracy of the data gathered.
8. Mid-year principal evaluations submitted to FCMAT indicated that multiple principals are not meeting the district expectations for classroom observations to monitor program fidelity. On the evaluation forms for these principals, that item was marked as less successful or unsuccessful by district evaluators and/or identified as a needs improvement area in summary comments. Several principals reported to FCMAT that their time monitoring classroom instruction is often minimized because of other site administrative or management responsibilities.
9. To date, the district has not collected quantitative baseline data from the completed walk-through documents or quantitatively summarized data from the forms. No measurable improvement goals have been set for increasing fidelity of program implementation of district identified nonnegotiables and prioritized instructional strategies. That process has also not occurred at any school sites in the district.
10. The chief academic officer set the expectation that district executive directors of elementary and secondary education visit each of their assigned school sites a minimum of twice per month to observe instruction with the site principal and discuss follow-up steps to improve classroom instruction. There is verbal but no written evidence that the expectation to visit the sites is generally met by the executive directors. Some principals report classroom instruction is not always observed during these visits. No evidence of coaching or follow up/monitoring by district executive directors following site visits was submitted to FCMAT.
11. There was no written evidence that other district-level administrators serving as evaluators of site principals visit those school sites monthly to observe classroom instruction or provide coaching and support to the principal.
12. Sample completed walk-through forms submitted to FCMAT often demonstrated a lack of knowledge or understanding of effective classroom implementation of the three core strategies, as well as other components of the form. For example, principal notes provided to FCMAT cite highlighting key words in a math story problem as a close reading activity.

13. Minimal actionable feedback was provided to teachers on the majority of the walk-through forms submitted to FCMAT. For example, on many sample forms reviewed, the item on teacher having clear learning objectives was not marked as observed or it was noted that no objective was evident during the observation. No feedback was written on the majority of those forms regarding the lack of an objective, a district nonnegotiable. Few forms indicated any follow up activities or required actions on the part of the principal or teacher regarding fidelity of district program implementation or improving instructional practice. Some principals reported verbally that they had used an instructional coach to follow up with teachers but no written documentation or follow-up data of those activities was provided to FCMAT.
14. Principals submit copies of their walk-through observations to the district on a monthly basis through a Google folder system, along with a one page walk-through summary document.
15. There is minimal evidence that the current system of monitoring fidelity of program implementation in the delivery of content and instructional strategies is resulting in the continuous improvement of classroom instructional practice.

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 development and effective implementation of a systematic, consistent, data-based 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 and other principal evaluators spend conducting classroom observations with site principals and providing coaching, follow up, and monitoring to improve instruction. Document observations, action steps, coaching/follow up and monitoring focused on fidelity of program implementation.
3. Consider augmenting the classroom observation template to include the district-articulated nonnegotiables. Develop a clear, common understanding on the part of district and site administrators of the observable, measurable behaviors that provide evidence of effective implementation of the elements on the district classroom walk-through document. To gather consistent, accurate data on fidelity of program implementation and instructional improvement using the classroom walk-through process, devote time to structured, hands-on professional learning experiences for district administrators and principals to norm/calibrate their use of the 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 nonnegotiables and instructional priorities. Ensure that the district-provided professional learning experiences model effective first instruction principles and include direct instruction and guided practice leading to independent practice with ongoing district coaching, support and monitoring.

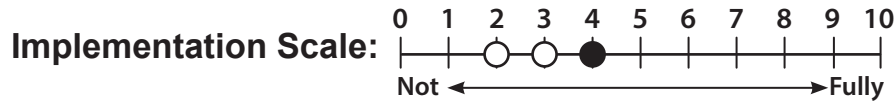
4. Develop a clear, common understanding among district and site administrators of the variety of ways the components of the walk-through document might be used to gather accurate data on fidelity of program implementation of content and instructional strategies (e.g. focus on one to two elements until a measurable goal for implementation is met or one to two focus areas for a six-week CoI period). Continually revisit and reinforce the value of using the data gathered from observations to set short-term measurable goals for ongoing monitoring of fidelity of program implementation leading to instructional improvement. Model the process of setting short-term measurable goals on selected components of the walk-through document at the district level on an ongoing basis (see recommendation below).
5. Establish quantitative frequency baseline measures for the observation tool elements at both the district and 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 effective classroom implementation at both the district and site level. Develop a system to create data summary reports (monthly or on the six-week CoI calendar) to assess progress toward meeting those established measurable goals. Share the data summary reports during district administrative meetings and at the individual school sites with teaching staff. As each goal is reached, select another element/cluster of elements and continue the process. Consider integrating the classroom walk-through goals and summary data into the SPSAs or into the district and site level CoI process.
6. Provide professional development to all teachers on the observable, measurable components of the classroom walk-through document. Ensure that teachers have a clear understanding of the rationale for the chosen components and of what evidence demonstrates effective, high quality classroom implementation of those components.
7. Continue to collect site classroom observation data from principals monthly, both the completed walk-through documents and the monthly walk-through summary form. The completed monthly walk-through summary forms should be discussed by evaluators with the principals and the action steps identified by each principal should be supported and monitored by the executive directors and other principal evaluators. Principals should be responsible for providing documentation of implementation of the identified action steps on the walk-through summaries within an agreed upon time frame. The executive directors of elementary and secondary education and other principal evaluators should submit data from their site observations (conducted with the principal) monthly for inclusion in the districtwide progress monitoring system.
8. Continue to regularly allocate time during district administrative team and principal meetings to review classroom observation data and to discuss and analyze that data at both district and site levels to monitor progress on SMART goals related to fidelity in the implementation of programs, content, strategies and continuous improvement of instruction.
9. Provide district and site administrators with ongoing differentiated professional learning experiences on effective practices for classroom walk-throughs/observations focused on the district instructional nonnegotiables and instructional priorities. In all professional

learning experiences, emphasize modeling and guided practice on providing specific, actionable feedback to teachers based on observation data and on coaching, follow-up and/or other 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 through the measurable goal setting and quantitative data collection process described above.
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
July 2019 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. During the 2018-19 school year, the district has worked intensively with the CDE, LACOE and other support providers to review and revise adopted policies and procedures for federal and state compliance.
2. Special education staff has received monthly training during the 2018-19 school year focused on compliant practices. Targeted support has been provided at school sites by district-level special education staff to strengthen site-based implementation of compliant practices. The district special education procedural manual has been revised and is posted on the district website for access. As future edits are made to the manual, staff reported they will be indicated by red font and the executive director of special education will send out an email notification of the edits to all appropriate staff.
3. Changes in the district special education administrative staff in past years have caused significant challenges in the appropriate implementation and monitoring of policies and procedures. For 2018-19, a new executive director of special education was hired, and she hired additional special education administrative team members. Issues of compliance pursuant to federal and state laws continue to exist (e.g. over identification of special education students, noncompliant IEPs) but progress has been made in reducing the number and severity of those issues. Special education is an area of intense focus for the LACOE support services in the district.
4. Because of the intense focus on resolving noncompliance issues, professional development has targeted special education teachers during the 2018-19 school year. Professional development for general education staff at school sites to ensure that they appropriately implement the adopted policies and procedures has not been a priority for this review period.

Recommendations for Recovery

1. Continue the intensive work with CDE and LACOE to resolve remaining issues of noncompliance and establish systems and procedures to ensure future compliance.

2. Continue to 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 review the district special education procedural manual at least annually and revise as deemed appropriate 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

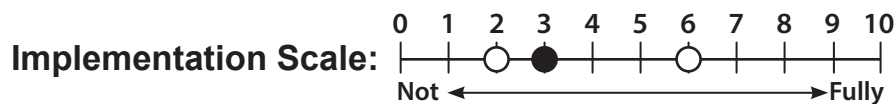
July 2015 Rating: 3

July 2016 Rating: 2

July 2017 Rating: 3

July 2018 Rating: 3

July 2019 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 professional development for site administrators, instructional coaches, teachers and site leadership teams (see Standard 1.4).
2. The district has been working with the CCEE and Pivot Learning Partners on revising the special education handbook and MTSS. Additionally, the district is working with InnovateEd to provide coaching and support to site administration and instructional leadership teams at eight school sites in the CoI process and in the area of literacy.
3. District office personnel have worked in conjunction with LACOE 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 and MTSS.
5. District instructional leaders along with site leaders participated in classroom walk-throughs and observations as teams to gather and analyze data as a form of professional development.
6. In addition to district-provided professional development, many school sites provided site-specific professional development for their staff.
7. The district provided evidence of professional development for board members regarding curriculum, instructional strategies or assessment, as well as CAASPP 2018 Test Results, District English Learner Advisory Committee Reclassification Update, SPSA Updates and the California Accountability Model & School Dashboard.
8. Led by district office leadership, site instructional coaches analyzed student achievement data to determine next steps for professional development for the district and school sites.

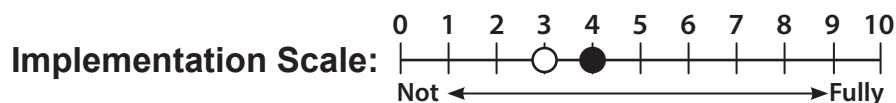
Recommendations for Recovery

1. When providing professional development with site and district leadership walk-throughs and observations, special attention should be paid to providing teachers with meaningful feedback designed to improve instruction.

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 and systems of responsibility and accountability at the school site level should be put in place so that all instructional staff will participate and implement the strategies learned.
4. The district should provide professional development that specifically and intentionally augments and builds on previous professional development to ensure that site processes and classroom instruction increases in quality.
5. The district should continue to provide professional development to site administrators to support their ability to sustain monitoring and feedback at school sites. Special attention should be paid to professional development that promotes the use of data to provide specific support and coaching to teachers as a result.
6. The district should continue to focus on specific professional development and strategic core strategies designed to improve student academic performance. Special attention should be paid to providing high leverage strategies in line with the district's three core initiatives of close reading, writing to express understanding, and academic conversations.
7. Since there are many opportunities for professional development, the district should continue to implement a comprehensive and cohesive plan for classroom implementation, including the CoI process utilizing instructional coaches. Special attention should be paid to ensuring that site instructional leaders are provided with professional development to ensure that these efforts lead to sustaining improved instruction at the classroom level.

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
 July 2019 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 continuing professional development in the implementation of IABs.
3. At the high school level, some departments use a common prep period to facilitate analyzing data, but this is not systematically in place.
4. Observations of classroom instruction indicate that some classrooms differentiate instruction based on needs developed through analysis of student performance data, but this is inconsistent across the district and within school sites.
5. Although diagnostic assessments are required for grades TK-8, teacher collaboration using the districtwide, data-based CoI process for data analysis and action planning to improve curriculum and instruction varies greatly by school site and by grade level.

Recommendations for Recovery

1. The district should continue to provide teachers with additional training and guidance to analyze student performance data. Special attention should be given to how data exemplifies learning and, necessarily, next steps for instruction at the classroom level.
2. Collaboratively, the district and school sites should design and implement a specific, monitored and protected time for data-driven conversations using the districtwide, data-based CoI process for data analysis and action planning. Classroom instruction should then be monitored, and teachers supported by instructional coaches and other personnel to affect change in classroom instruction based on this data.
3. Principal walk-through visits/observations of classrooms should focus on district instructional priorities identified by the districtwide, data-based CoI process for data analysis and action planning, as well as implementation of strategies agreed upon as district goals. This feedback should then be provided frequently to teachers and professional development given to affect classroom instruction.
4. The district should continue to 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

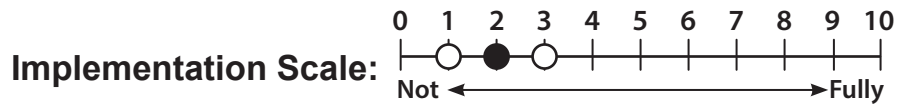
July 2015 Rating: 1

July 2016 Rating: 1

July 2017 Rating: 2

July 2018 Rating: 2

July 2019 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 designated and integrated English language development, as well as other aspects of instruction.
2. The district, in conjunction with outside entities, provides a variety of professional development opportunities. In addition, the district supports staff attendance at professional development opportunities offered by LACOE.

Recommendations for Recovery

1. The district should follow 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 through the use of an augmented walk-through form that includes the district's focused, nonnegotiable goals.
3. Professional development should be informed by the data collected through formative assessments and monitored frequently to ensure implementation at the classroom, instructional level.

Standard Partially Implemented

July 2013 Rating: 3

July 2014 Rating: 2

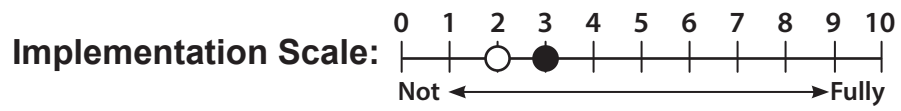
July 2015 Rating: 2

July 2016 Rating: 3

July 2017 Rating: 3

July 2018 Rating: 3

July 2019 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 2018-19 school year. The executive director of IT acts as the LEA CALPADS administrator who oversees and works with the LEA database administrator who works directly with collecting and reporting of data. They work closely by meeting regularly to discuss any issues with CALPADS reporting. The assessment and instructional technology TOSA also works closely with the database administrator in the area of CALPADS reporting.
2. For this review period, the district reassigned the location of data collection positions from the central office to the school sites. Overall, site and district administration felt this new structure will provide more support to school sites and that enrollment and attendance will be reflected more accurately. However, there were some concerns that individual school site needs were not a priority in these assignments (e.g. a school site with mostly Spanish speaking parents and students was assigned a data technician who is not bilingual).
3. 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 and has worked on developing training documentation. During this review period, the district identified a problem where the course catalog had not been set up properly in Aeries. This greatly impacted the accuracy of reporting for the college and career readiness indicator on the Dashboard. At the time of FCMAT's visit, the district had been working to understand all course descriptions and attributes and was working closely with school counselors for full resolution.
4. The database administrator scheduled 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 held five of the eight meetings scheduled during this review period. The database administrator is also invited to communicate Aeries changes to site office managers in their meetings held at the district office.

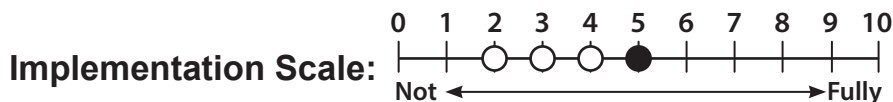
5. For this review period, the district discontinued the previous practice of hosting monthly meetings in the technology lab open to all personnel responsible for entering data which had allowed them to get individualized help if needed.
6. Even with continued changes in district leadership positions, 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 executive director of IT and database administrator 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 provide monthly training to those responsible for entering data at school sites and other specialized departments and prioritize this work by rescheduling any cancelled meetings. 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 re-establish monthly meetings in the technology lab that is open to all personnel responsible for entering data. This would allow them to get individualized help by the database administrator and data technicians who would be available to assist.
4. 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
July 2019 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	July 2019 Rating
1.1	LEGAL STANDARD – PLANNING PROCESSES Categorical and compensatory program funds supplement and do not supplant services and materials to be provided by the LEA. (20 USC 6321)	2	2	5	6	6	7	7
1.2	LEGAL STANDARD – PLANNING PROCESSES Each school has a school site council, comprised of teachers, parents, principal and students, that is actively engaged in school planning. (EC 52050-52075)	2	2	4	4	5	5	5
1.4	PROFESSIONAL STANDARD – PLANNING PROCESSES The LEA's policies, culture and practices reflect a commitment to implementing systemic reform, innovative leadership, and high expectations to improve student achievement and learning.	2	1	2	2	2	2	3
1.5	PROFESSIONAL STANDARD – PLANNING PROCESSES The LEA has fiscal policies and a fiscal resource allocation plan that are aligned with measurable student achievement outcomes and instructional goals including, but not limited to, the Essential Program Components. (Revised DAIT)	1	1	1	3	3	3	3

Pupil Achievement Standards		July 2013 Rating:	July 2014 Rating:	July 2015 Rating	July 2016 Rating	July 2017 Rating	July 2018 Rating	July 2019 Rating
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	4
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	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
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

Pupil Achievement Standards		July 2013 Rating:	July 2014 Rating:	July 2015 Rating	July 2016 Rating	July 2017 Rating	July 2018 Rating	July 2019 Rating
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	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	3
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	2
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	4

Pupil Achievement Standards		July 2013 Rating:	July 2014 Rating:	July 2015 Rating	July 2016 Rating	July 2017 Rating	July 2018 Rating	July 2019 Rating
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	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	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	3
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
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	2

Pupil Achievement Standards		July 2013 Rating:	July 2014 Rating:	July 2015 Rating	July 2016 Rating	July 2017 Rating	July 2018 Rating	July 2019 Rating
3.15	PROFESSIONAL STANDARD – INSTRUCTIONAL STRATEGIES The LEA optimizes opportunities for all students, including underperforming students, students with disabilities, and English language learners, to access appropriate instruction and standards-based curriculum. (DAIT)	4	2	2	3	3	4	4
3.16	PROFESSIONAL STANDARD – INSTRUCTIONAL STRATEGIES The LEA makes ongoing use of a variety of assessment systems to appropriately place students at grade level, and in intervention and other special support programs. (DAIT)	2	1	1	2	2	2	2
3.17	PROFESSIONAL STANDARD – INSTRUCTIONAL STRATEGIES Programs for English language learners comply with state and federal regulations and meet the quality criteria set forth by the California Department of Education.	2	2	2	2	2	3	4
3.18	PROFESSIONAL STANDARD – INSTRUCTIONAL STRATEGIES The LEA employs specialists for improving student learning, including content experts and specialists with skills to assist students with specific instructional needs.	3	1	3	4	4	4	4
3.22	PROFESSIONAL STANDARD – INSTRUCTIONAL STRATEGIES The LEA offers a multiyear, comprehensive high school program of integrated academic and technical study that is organized around a broad theme, interest area, or industry sector. (EC 52372.5, EC 51226)	5	5	3	3	3	4	4

Pupil Achievement Standards		July 2013 Rating:	July 2014 Rating:	July 2015 Rating	July 2016 Rating	July 2017 Rating	July 2018 Rating	July 2019 Rating
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	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	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	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

Pupil Achievement Standards		July 2013 Rating:	July 2014 Rating:	July 2015 Rating	July 2016 Rating	July 2017 Rating	July 2018 Rating	July 2019 Rating
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	3
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	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	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	3

Pupil Achievement Standards	July 2013 Rating:	July 2014 Rating:	July 2015 Rating	July 2016 Rating	July 2017 Rating	July 2018 Rating	July 2019 Rating
6.1 LEGAL STANDARD – DATA MANAGEMENT/ STUDENT INFORMATION SYSTEMS The LEA assigns and maintains Statewide Student Identifiers and maintains all data to be reported to the California Pupil Achievement Longitudinal Data System (CALPADS) and the Online Public Update for Schools (OPUS) necessary to comply with No Child Left Behind reporting requirements. (EC 60900(e))	4	3	4	2	4	5	5
Collective Average Rating	3.23	2.03	2.87	3.32	3.68	3.94	3.87

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:
 - 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.
 - Board Policy (BP) and Administrative Regulation (AR) 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, parents/guardians and the public."
 - 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 associated with recording or reporting transactions; which would include purchasing, receiving, and payment functions. Board Policies 3314, Payment for Goods and Services updated April 17, 2019, 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.
 - 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 makes reference in web site listings to the California School Employees Association, although the district’s classified bargaining unit representative is California Professional Employees (CalPro).

Many board policies and administrative regulations were revised in September 2018, February 2019 and April 2019. The February 20, 2019 board meeting agenda item stated that management reviewed then current policies and regulations and compared them to sample policies provided by the CSBA. The agenda item further stated that two board representatives reviewed draft policies and regulations prior to submission for the board agenda.

2. 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 September 19, 2018. However, the online version of the exhibit does not include the executed resolution.
3. The September 19, 2018 exhibit available on the district’s website reverts back to the more generalized list of administrative positions that was in the 2014 version of the exhibit. This list includes positions the district does not have, such as assistant/associate superintendents, and excludes administrative positions that it has, including executive director and chief business official. The generalized categories of director and principal were added back to the list.

A best practice is to establish a list of generalized categories, but careful consideration should be given to the development of this list to ensure all appropriate positions are included. Administrative positions with purchase authorization authority are customarily included as designated positions. Modifying the list to include generalized categories that fit the current organizational structure, including those for executive director and chief business official, will improve clarity in those positions required to submit Form 700.

4. The revisions to Exhibit 9270 also included modifications to disclosure categories. Category 3. Full Disclosure states, “Because it has been determined that the district’s Board members and/or Superintendent “manage public investments,” they and other persons designated for “full disclosure” shall disclose, in accordance with Government Code 87200:
 - a. Interests in real property located entirely or partly within district boundaries, or within two miles of district boundaries, or of any land owned or used by the district.
 - b. Investments, business positions, and sources of income, including gifts, loans, and travel payments.”

While the disclosure category description indicates that the superintendent and the board of education positions are to submit full disclosure statements, the designated position list shows these positions with a disclosure category 1, creating inconsistencies in the reporting requirements for the positions.

5. FCMAT was not provided with a list of employee names indicating those responsible for completing Form 700. A list of specific employees in designated disclosure category positions should be maintained to ensure forms are collected from all employees required to file Form 700.
6. FCMAT's review of the Form 700s provided by the district continue to identify deficiencies; primarily in the area of reported jurisdiction of office and completion upon assuming and exiting office. The California Fair Political Practices Commission's Form 700 reference pamphlet specifically identifies school districts as "Other" agencies; however, most of the district's forms listed "County" or "City of Inglewood" as the Jurisdiction of Office. Further, a completed Form 700 was not provided to FCMAT for all employees and positions required to file Form 700 for the period under review. Although listed as a designated position in board policy, interviews and documents provided by the district indicate that board members did not file Form 700s during this review period. Under the present conditions the advisory board may not legally be required to submit a Form 700 disclosing any economic interests, but doing so would help demonstrate their commitment to the same ethical standards required of the district administration.

Board Bylaw 9270 and Government Code Section 87302 provide for filing Form 700 annually and within 30 days of assumption of office and within 30 days of leaving office. While several positions were vacated and subsequently filled by new administrators, no form 700s were provided for positions/employees assuming office or leaving office during the review period.

See also Community Relations and Governance Std. 4.5 for further information.

7. 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 2016-17 audit report was published by the State Controller's Office (SCO) on December 21, 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.
8. Formal operational policies and procedures help to establish protocols for completing, reviewing, and overseeing the business office's routine functions. 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. Interviews with staff indicate that operational procedures are maintained and updated by the individual responsible for the assigned task; however, there is no established process for routine review, update or monitoring. Written 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.

9. 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. The procedures in this manual support the processes for administrators to follow, but are not standard operating procedures for routine duties of each business office employee's desk.
10. Establishing and maintaining a fraud prevention program is essential to fraud deterrence. Tips from employees, either by reporting to supervisors or through use of an anonymous tip hotline, are common methods of detecting fraud. These methods are typically most effective when employees have access to an anonymous tip line. The mere existence of such mechanisms is a highly effective fraud prevention technique.

The district 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, the district has exercised little effort to promote this program, and most employees interviewed by FCMAT were not familiar with it. Interviews with administrators indicate that they are working with an independent audit firm to implement a new fraud prevention and detection program in the coming year.

11. 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..." As of November 16, 2018, all employee handbooks include a section that speaks to the district's Code of Ethics.
12. Communication, training and routine monitoring are essential to ensure control activities are successful and effective. Interviews with staff indicate Business Services holds regular meetings with its staff, and monthly Business Services/HR/Risk Management meetings are held to collaborate and identify issues. Monthly meetings are conducted by the Business Services and Human Resources departments to discuss processes and procedures for a variety of operational areas and to discuss routine operations of each department. Interviews with many staff members indicated these meetings continue to benefit district office and school site personnel. However, some school site personnel reported that the information from the principals' and office managers' meetings do not reach the staff performing essential duties.
13. Interviews with district administrators indicated that the district recently established an audit committee; however, only one meeting was conducted during the current review period, and no meeting agendas or minutes were provided to FCMAT. Establishing an audit committee can improve the district's system of internal control by 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 business office's progress on 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

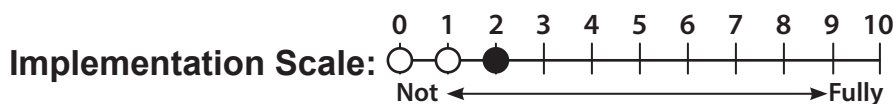
1. The district should routinely review and update board policies and administrative regulations. Department administration and management level staff should actively contribute to the review and proposed revision of policies and regulations specific to their span of authority. Standard language provided by CSBA's GAMUT policy service should be tailored to specifics of the district; all nonapplicable language should be removed.
2. The district should ensure that the online board policies, administrative regulations, board bylaws and exhibits are current and complete.
3. The district should modify the designated position disclosure categories relative to Exhibit 9270 Board Bylaws, Conflict of Interest Code, and ensure the assigned category is consistent with the identified position(s). Disclosure categories should reflect generalized categories rather than specific positions and should reflect the organization's administrative structure by including current position titles.
4. All specific positions under each broad category should be required to complete Form 700 upon hire, annually and upon separation of employment. The district should maintain a list of designated employees responsible for completing Form 700 and update the list frequently to ensure employee title changes and placement of personnel are clear and that specific employees assigned to those positions are identified.
5. The district should establish procedures for collecting Form 700 and ensure the employee(s) assigned responsibility for performing this 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.
6. The district's board members should complete Form 700 demonstrating their commitment to the established ethical standards expected of district administrators and to comply with Board Bylaw and Exhibit 9270.
7. The district should ensure operational procedures are implemented and monitored to make certain 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.

8. 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.
9. The district should continue efforts to implement a fraud prevention program and ensure that all district and school site staff are familiar with it. 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.
10. The district should continue its efforts to establish an audit committee as another level of oversight to help ensure proper operations and adequate follow-up to audit findings. Meeting agendas and minutes should be prepared and maintained.
11. Principals, office managers and other school site/department representatives who attend district and other informational meetings and/or are the primary recipient of communications regarding district-established policies and procedures should relay the information to all affected positions at their school site/department as soon as possible after receiving that information.

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
July 2019 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

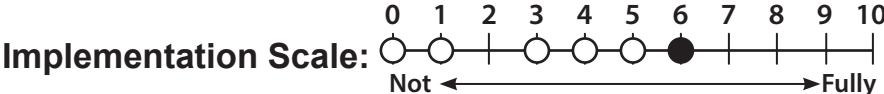
1. The district provided FCMAT with a districtwide organizational chart that outlines five divisions under the state administrator: the chief of police, executive director of human resources, CBO, chief academic officer, and executive director of school and community relations. Organizational charts 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 November 7, 2018. The charts identify 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. Some staff reported that while there is an established chain of command there are sometimes inconsistencies in practice.

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. 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
July 2019 Rating: 6



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 other departments and school sites. Interviews with department and site staff indicated that business office staff members are responsive to requests for information. During this review period, additional forms have been developed and made available electronically through the Informed K12 software system, including forms for field trip requests.
2. The CBO schedules weekly meetings with Business Services Department heads, and interviews indicated that the CBO is accessible when needed.
3. The CBO attends the semimonthly principals' meetings, but has not scheduled routine meetings with each principal. It would be beneficial for the CBO to 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. Office managers and administrative secretaries continue to have monthly meetings, 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; however, the monthly sign-in sheets show that there are several absences at each meeting.
5. The director of fiscal services schedules meetings at least quarterly with all the business office staff and requests input for agenda items. 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 continued to improve between the Business Services and Human Resources departments. 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 Management meetings are conducted.

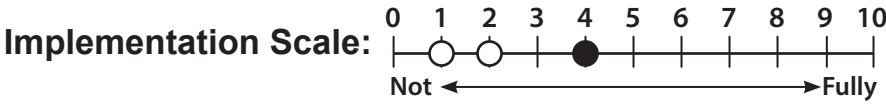
7. The Inglewood Unified School District Administrative Handbook is posted to a staff portal on the district's website. The handbook includes a section for the Business Services Division, which has numerous links to items such as the districtwide directory with administrator and support staff names and contact information, procedures and forms. Some information in the handbook needs to be updated; for example, the Organizational Chart Budget Department link contains contact information for individuals who are no longer with the district and procedures that are not current.
8. The district has a Business Services Division Desk Manual 2018-2019 for payroll; however, the manual was not updated during this review period. Desk manuals were not provided for other business office functions, and interviews indicated that step-by-step procedures have not yet been documented for each function.
9. The Business Services and Human Resources departments continue to use a shared drive where department staff members can access documents that affect duties between the departments, and group list serves are used 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 district should consider making the monthly office manager and administrative secretary meetings mandatory.
4. The district should ensure that the Administrative 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.
5. 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
July 2019 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. District documents indicate that four of the five advisory board members have completed the California School Boards Association (CSBA) Masters in Governance program. The newest board member was appointed to fill a vacant seat in March 2019 and has not yet completed the program. 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 25 board meetings occurred from April 2018 through March 2019; 11 were special board meetings and/or board workshops. Minutes show that three or more members were present at all but two of the meetings, both of which were special board meetings. 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.
3. Interviews with the state administrator and advisory board members indicated that the board members are engaged and ask questions at meetings. Board meeting minutes indicate that the board discusses items such as the interim budget reports during the reports/presentations portion of the agenda and that some Business Services items are also pulled from the consent calendar/action items agenda for discussion.
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 2017-18 unaudited actuals and 2018-19 second interim report were presented at special board meetings during this review period. These items should routinely be on regular board meeting agendas since dates for these meetings are typically determined each December and allow advisory board members and the public more time to schedule 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, including budget documents and the assumptions narrative for each reporting period, should continue to be provided to advisory board members before board meetings and with sufficient time to review documentation, formulate questions and prepare for discussion. Budget issues will be discussed in further detail in the budget sections of this report.
6. Board meeting agendas and 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 2018 through March 2019 found that information regarding the rationale and financial impact of items is included on the board agendas.
7. A Budget Advisory Committee was approved by the state administrator in December 2017 and held its first meeting in spring 2018. District documents show that the board president was a member of the committee, four meetings were conducted from March through June 2018, and the board president attended all of the meetings.
8. The March 6, 2019 board meeting minutes indicate that a new Budget Advisory Committee was reconstituted, and the membership includes up to two board members. The agenda item lists the committee's duties and states, "The committee shall submit recommendations during the budget development process and its duties shall be assigned each year based on district needs. All recommendations of the committee shall be advisory only and shall not be binding on the Board." The committee membership list includes the names of two board members, and the first meeting of the committee was scheduled for March 26, 2019. 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.
9. The district conducted four board workshops during this review period, which included information about the strategic plan, the facilities plan, legal guidance regarding board communications, and board protocols. However, the workshops did not include a budget study session.

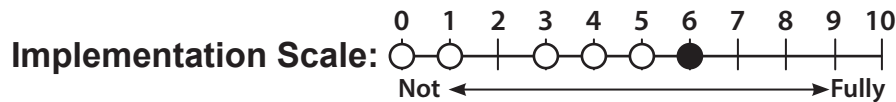
Recommendations for Recovery

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, interim reports, and unaudited actuals should routinely be included on regular board meeting agendas.
4. The Budget Advisory Committee should continue to include representatives from the advisory board.
5. The district should routinely conduct, and the advisory board members should attend budget study sessions/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
 July 2019 Rating: 6



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 individualized staff development plans for all employees designed to identify and meet professional development needs. However, during this review period, management employees were asked to work with their supervisor to develop a professional development plan. Professional development plans of four business office employees were provided to FCMAT.
2. Board Policy 4331 (adopted August 4, 2014) 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 (adopted August 4, 2014) 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 (adopted August 4, 2014) 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 (adopted August 4, 2014) 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 a 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 have since been discontinued.
 5. Professional development training schedules, completed by several business office management and staff members, show the names and dates of 2018-19 workshops attended. The workshops attended by staff members were offered by various organizations including the county office of education, California Association of School Business Officials, School Services of California, and the Coalition for Adequate School Housing. Interviews indicated that some other business office staff members also attended training provided by the county office of education. In addition, the director of fiscal services completed the FCMAT CBO Mentor Program in March 2019.

Interviews continue to indicate that staff members need training and/or additional training in several areas, particularly in areas related to procurement practices and regulations and ASB oversight. Business Services staff meeting agendas show that professional development sharing is a topic of discussion at some of the meetings.

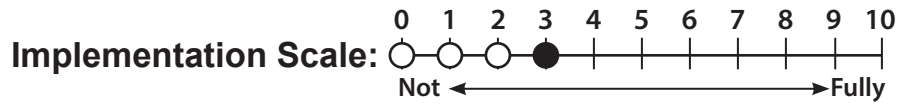
Recommendations for Recovery

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 also 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.

- The district should incorporate 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
July 2019 Rating: 3



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, monthly office manager and administrative secretary meetings are conducted at which several district departments, including Business Services, provide 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, but the sign-in sheets provided show that there are several absences at each meeting. The district provided documentation indicating that ASB training was provided by FCMAT on May 22 and 30, 2018. The sign-in sheets show that numerous site and business office 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 1-on-1 training is provided to site and department staff as needed for various business functions.
3. Interviews with school site/department administration and support staff indicated that numerous individuals need initial or additional training in areas such as student attendance, ASB, payroll and Microsoft Office applications. 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.

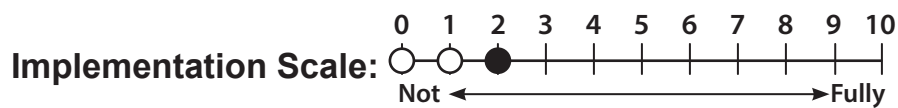
Recommendations for Recovery

1. A formal professional 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
July 2019 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 is in the early stages of establishing an audit committee; an initial conference call was conducted with the state administrator, the CBO, two advisory board members, and the audit partner to discuss the audit findings from prior years and next steps. At the time of FCMAT's fieldwork, a second conference call was scheduled in May 2019. The state administrator should ensure the audit committee continues to meet 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 was developed. The district provided a matrix, but it does not address all audit findings, and it does not assign responsibility for correcting the findings to specific employees. 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.

Staff interviews indicated that the CBO and director of fiscal services perform the internal audit functions. The district provided documentation regarding an internal audit of some leave account balances; however, no written findings related to internal audits were provided to FCMAT. Interviews further indicated that an employee from LACOE is scheduled to work with the district to assist in addressing the audit findings from prior years' annual independent audits.

3. The district's 2015-16 audit report, prepared by the SCO, was accepted by the board/state administrator at the April 11, 2018 board meeting, and the 2016-17 report was presented for acceptance at the January 16, 2019 board meeting. The 2016-17 audit report listed 41 findings, several relating to lack of internal controls, and some are repeated in each of the last several years. Of the 2016-17 findings, 16 were related to financial statements, 12 were related to federal awards, and 13 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 46 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.

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.

On June 28, 2018, the board/state administrator approved a contract with a different auditing firm to perform the audit of the 2017-18 fiscal year. However, at the time of FCMAT's fieldwork, the district had not yet received the audit report.

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. A review of board minutes for the current period found no evidence of approval for any contracts for business services consultants to assist in internal audit functions.

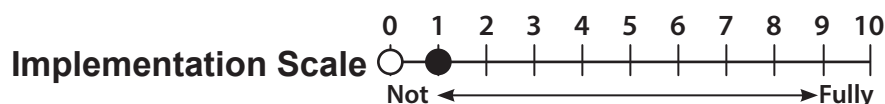
The district hired an audit firm to prepare a compilation of the financial statements, accompanying notes, and required supplementary information for the 2016-17 audit report. The agreement was subsequently amended to include reconciliation of fund balances to prior year audited balances; determination of fixed assets additions, deletions and depreciation from records provided; early implementation of GASB 75, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions reporting for the district's retiree benefit plan and the STRS Medical Premium Plan, including additional entries and disclosures; and inquiry and responses with the SCO regarding financial statement entries, disclosures, and revisions required due to SCO audit adjustments or other requested changes. The SCO used the report prepared by this audit firm for the preparation of the 2016-17 audited financial statements.

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. The audit committee should meet and develop specific procedures for following up on internal audit issues, subject to approval by the state administrator.
3. Internal audit findings should be resolved in a timely manner, and “timely” should be defined in the district audit findings policies and procedures.
4. Internal audit findings should be reported to the 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 and resolve the audit findings.
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 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 this report.

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
July 2019 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. During prior review periods, interviews with administration and advisory board members indicated that the advisory board was not involved in budget development. However, as discussed in Standard 2.3, representatives from the advisory board have been included in the 2018-19 and 2019-20 Budget Advisory Committees, and 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 30, 2018 regular board meeting included the approval of the 2017-18 third interim financial report and provided the standardized account code structure (SACS) documents as an attachment; however, a written narrative was not included in the backup materials. The meeting minutes indicate that the CBO gave a presentation regarding the third interim financial report and that the report was approved, but the minutes do not indicate if advisory board members asked questions or discussed the third interim report before its approval. The PowerPoint presentation provided by the CBO at the meeting included information regarding LCFF funding, student enrollment and attendance, changes between the second and third interim reports, the deficit and multiyear projections.
3. The online agenda for the June 28, 2018 regular board meeting included the adoption of the 2018-19 budget and provided the SACS documents and a written narrative as attachments. The narrative report included information relative to some of the assumptions used to develop the budget. The CBO provided a PowerPoint presentation regarding the budget and multiyear projections at the meeting, and the minutes indicate that the budget was pulled for discussion prior to its approval.
4. The online agenda for the October 4, 2018 special board meeting included the approval of the revised 2018-19 adopted budget and provided the SACS documents, a written narrative, and the fiscal stabilization plan as attachments. The narrative report included information relative to some of the assumptions used to develop the budget, and the impact of AB 1840 and the 2017-18 unaudited actuals on the 2018-19 revised budget. 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 5, 2018 regular board meeting and the March 13, 2019 special board meeting included the adoption of the 2018-19 first interim and 2018-19 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 about some of the assumptions used to develop the budget and the updated fiscal stabilization plan. The first interim online agenda backup materials also included a multiyear projection worksheet with detailed assumptions used for each year of the projection. At each meeting, the CBO provided a PowerPoint presentation regarding the budget and changes from one reporting period to the next, and the minutes indicate that the board discussed each interim report prior to 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 most 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, isolate areas of concern, and focus on expenditure standards, formulas and student and district needs.
7. The state administrator sends a weekly informational 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.

Recommendations for Recovery

1. The district should conduct, and the advisory board members should 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.
2. 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.
3. The district should continue to revise its 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

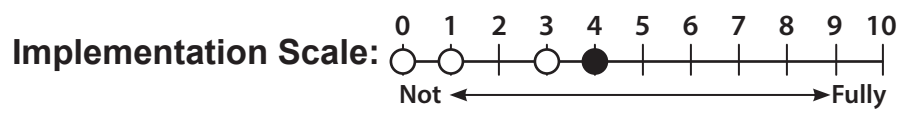
July 2015 Rating: 0

July 2016 Rating: 1

July 2017 Rating: 1

July 2018 Rating: 3

July 2019 Rating: 4



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 20, 2018. During the meeting, the executive director of state and federal programs presented the LCAP, and an opportunity for public comments was provided. The minutes indicate no public comments were made about the LCAP. The minutes also show that all five of the advisory board members were at the meeting; one member left early, but the minutes do not indicate exactly when.
 - The state administrator approved the 2018-2020 LCAP at the June 28, 2018 regular board meeting, prior to adoption of the 2018-19 budget. The minutes indicate that no speakers addressed the 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 at the meeting.

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.

Sign-in sheets were provided for six LCAP Advisory Committee meetings conducted from February through May 2018 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, Special Projects, and State Administrator's Office.

At the time of FCMAT's fieldwork, sign-in sheets showed that three LCAP Advisory Committee meetings had been conducted for the 2019-20 LCAP/budget adoption cycle.

3. The 2016-17 audit report indicates that a qualified opinion was issued in part because the district did not comply with requirements regarding the LCAP, and finding 2017-039 states, "During our review of the District's compliance with Local Control and Accountability Plan (LCAP) requirements, we noted that the District did not provide supporting documentation necessary for us to determine whether the District's LCAP expenditures were consistent with the actions or services identified in its LCAP. This is a partial repeat of prior-year Finding 2016-044." The district's response to the audit finding indicated that, beginning in 2018-19, all site requisitions would include the LCAP goal so that supporting documentation is properly maintained; a July 1, 2018 correspondence from the Educational Services Department to office managers supports this response. Interviews indicated that a locally defined budget resource code is used to track supplemental and concentration grant funds and that the 2018-19 adopted budget aligned with the LCAP. At the time of FCMAT's fieldwork, the 2017-18 audit report had not been issued.
4. During the prior review period, the state administrator approved the formation of a Budget Advisory Committee at the December 6, 2017 board meeting. 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 agendas and sign-in sheets were provided for four meetings conducted from March through June 2018.

The March 6, 2019 board meeting minutes indicate that a new Budget Advisory Committee was formed. The committee membership was expanded and include board members, district and school site administrators, bargaining unit representatives, certificated and/or classified staff, parents/guardians, business/community members, and students. The committee held its first meeting on March 26, 2019.

5. Documents provided indicate that budget development meetings were scheduled with site administrators in May 2018 and included representatives from the Business Services, Educational Services and Human Resources departments. No information was provided regarding budget development meetings with department managers. At the time of FCMAT's fieldwork, 2019-20 budget development meetings had not yet been scheduled; however, interviews indicated that meetings were anticipated to occur in May 2019.

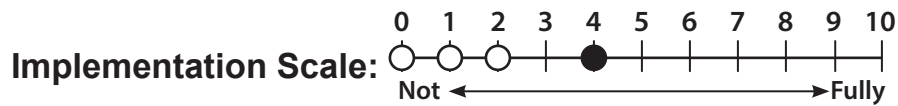
Recommendations for Recovery

1. The district should continue to 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 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
July 2019 Rating: 4



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 (adopted August 4, 2014), 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.

Board Policy and Administrative Regulation 3100, Budget, were adopted on February 20, 2019. These documents are specific to budget development and adoption, outline the budgetary responsibilities of the board and provide staff 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. The SACS criteria and standards forms for the 2018-19 adopted budget indicate that the district's budget includes the expenditures necessary to implement the LCAP. However, the 2018-19 adopted budget narrative document and PowerPoint presentation do not include discussion of the LCAP, so readers cannot easily discern the extent of its inclusion in budget development.
3. The fiscal recovery plan/fiscal stabilization plan is a multiyear strategic blueprint critical to the district's ability to regain fiscal solvency. The 2018-19 revised adopted budget narrative includes the updated fiscal stabilization plan, and the document was provided with the October 4, 2018 board meeting materials. The fiscal stabilization plan was also updated at the 2018-19 first and second interim reporting periods and included in the budget narrative provided with the December 5, 2018 and March 13, 2019 board meeting materials.

4. The district's Business Services Department revised the document titled Budget Development Process for School Sites and Department on May 1, 2018. The document was used for 2018-19 budget development to help "administrators understand, develop, and plan their staffing and expenditure budget for the 2018-19 school year." It includes information regarding projected school site enrollment; employee position types; and preliminary general fund, supplemental and concentration grant, and Title I site allocations. The document indicates that principals will receive a position control report and budget development forms; however, samples of these documents were not provided to FCMAT for review. Documents provided to FCMAT regarding 2018-19 budget development included: staffing formulas for school sites; enrollment and classroom teacher staffing projections; and a document titled School Site 2018-2019 Budget Development, dated February 21, 2018, which lists information needed from various departments and site administrators to begin the budget process.
5. Interviews indicated that the CBO and executive director of human resources had completed the 2019-20 enrollment and staffing projections at the time of FCMAT's fieldwork and that representatives from the Business Services, Human Resources and Educational Services departments would conduct budget development meetings with principals in May 2019.
6. 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; however, it does not contain the date that site administrators and department managers are to submit completed budget forms to the business office.
7. 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 2018-19 the district received another waiver for excess carryover of 2017-18 Title I funds. Interviews and documentation indicated conflicting information about when restricted carryover funds are provided to sites. The Budget Development Process for School Sites and Department document indicates that preliminary budget allocations included projected Title I carryover funds, some interviewees indicated that funds are provided at first interim, others stated funds are provided in February or March, and some site administrators were unsure of the date. If carryover funds are provided late in the school year, it puts the district at risk of exceeding the maximum carryover amount allowed by restricted funding sources.

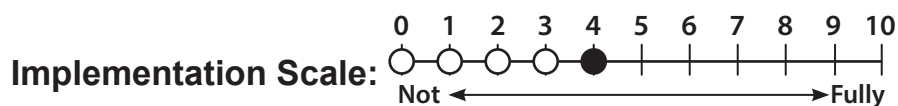
Recommendations for Recovery

1. The district should develop and document a process that provides for all components of the LCAP to be included in budget development and include a brief summary of the LCAP expenditures in the budget narrative documents and PowerPoint presentations.
2. 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.

3. The district should develop and implement standardized budget worksheets to communicate budget requests and budget allocations.
4. 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.
5. 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. Site administrators should be notified when carryover is provided and the amount for each resource.
6. 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
 July 2019 Rating: 4



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 made presentations regarding the proposed 2018-19 LCAP and the proposed 2018-19 budget at its June 20, 2018 board meeting. Later in the meeting, the district conducted public hearings. The purpose of one of the hearings was to seek public input on the district's proposed LCAP. Another hearing followed seeking public input on the 2018-19 proposed budget. The minutes indicate that no public input was given during either hearing.

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 28, 2018 meeting minutes indicate that the 2018-20 LCAP and the 2018-19 budget were adopted in the proper order.

2. The district prepared its 2018-19 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. The county office's review letter dated September 17, 2018 disapproved the district's 2018-19 budget due to the inclusion of questionable contingent cost savings and nonspecific unallocated cost reduction assumptions necessary to balance the budget and maintain a positive general fund balance. The district was required to submit an updated fiscal stabilization plan that included greater assumption detail and specificity, as well as alternative options should the contingent expenditure reductions not come to fruition. The district was also required to submit a new and complete SACS budget that incorporated the 2017-18 unaudited actuals and any revisions and/or modifications to the county office by October 8, 2018.

4. The district complied with the requested submission, in the required format, within the stated timeline. The county office’s review letter dated October 8, 2018 stated that the district’s LCAP met all three of the requirements stated in EC 52070, and the 2018-19 revised adopted budget was approved with comments about its dependency on ongoing cost reduction measures spelled out in the district’s updated fiscal stabilization plan and new state funding from AB 1840. The letter acknowledged that the district’s projected reserve balances for the budget year and two subsequent fiscal years did not meet the State Criteria and Standards minimum requirement, but that the county office would work with the district over the coming months to identify and implement additional ongoing cost reduction savings in 2018-19 that would help restore and maintain the required reserve.

5. County office staff indicated that the district continues to meet the budget submission timelines as required by EC 42127(a).

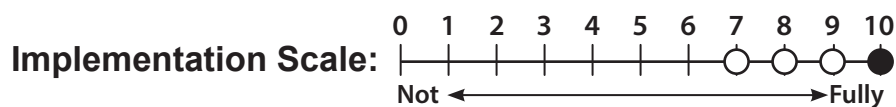
Recommendations for Recovery

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
 July 2019 Rating: 10



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

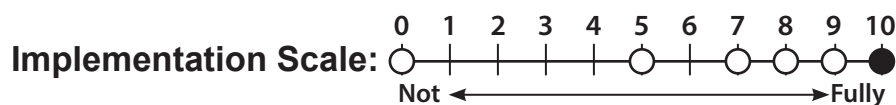
1. Governor Jerry Brown signed the 2018-19 State Budget Act on June 27, 2018, which closely emulated the provisions outlined in the May revision on which the district's adopted budget was based. The state administrator approved the 2018-19 budget at the district's regular board meeting on June 28, 2018. 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. However, the county office disapproved the district's budget as adopted on June 28, 2018; the district made required revisions, and the revised budget was adopted at the special board meeting on October 4, 2018.

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
July 2019 Rating:	10



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:
 - 2017-18 third interim report, approved at a regular board meeting on May 30, 2018
 - 2018-19 first interim report, approved at a regular board meeting on December 5, 2018
 - 2018-19 second interim report, approved at a special board meeting on March 13, 2019

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.

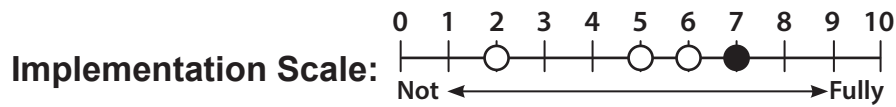
2. Because the district filed a negative certification for its 2017-18 second interim report, it was required to submit financial statement projections of its fund and cash balances through June 30, 2018, for the period ending April 30, 2018, which is commonly referred to as a third interim report. The district complied with this requirement, and the state administrator approved the third interim report on May 30, 2018.
3. EC 42130 requires that the first interim report describe the district's financial and budget status for the period ending October 31, 2018, and be approved by the district's board within 45 days, or December 15, 2018. Minutes of the district's December 5, 2018 board meeting indicate approval of the first interim report in compliance with the statutory deadline.
4. EC 42130 requires that the second interim report describe the district's financial and budget status for the period ending January 31, 2019, and be approved by the district's board within 45 days, or March 18, 2019. Minutes of the district's March 13, 2019 special board meeting indicate approval of the second interim report in compliance with the statutory deadline.
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 2017-18 third interim report was dated July 12, 2018, the review letter for the 2018-19 first interim budget report was dated January 11, 2019, and the review letter for the 2018-19 second interim budget report was dated April 12, 2019.

Recommendations for Recovery

1. The district should continue to ensure that all interim reports comply with the conditions and timelines established in EC 42130 et. seq.
2. 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
July 2019 Rating:	7



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 reinstated the Access program that customized budget reports. Interviews with business office staff indicated that these reports are sent to individual school sites and departments monthly and upon request in a format that is easy to understand, however, interviews with some sites and departments indicated that reports are not received on a consistent timeline. FCMAT compared the customized budget reports to those available from the PeopleSoft financial system through the Reports and Data (RAD) portal and found the reports to be very similar. This is a time-consuming process that increases the possibility of errors. 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. Additionally, if sites or departments purchase technology equipment, the purchase requisition is routed to the executive director of information technology for approval.
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.

The business office budget technician reviews purchase requisitions for budget availability before the requisition is forwarded to purchasing for further processing. 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 and department level and reviewed at the district level prior to processing.

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 code. 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. 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 implemented the best practices for some critical functions that include basic budgeting practices but has still 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.
6. 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 budget to actuals at the 2018-19 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 for the general fund and other funds.

Description	Object	Original Budget	Projected Budget at Second Interim	Actuals to Date at Second Interim	Notes
Fund 01					
All Other Federal Revenues	8290	\$100,972	\$102,955	\$108,076	Understated at Second Interim
Career Technical Education Incentive Grant Program	8590	\$0	\$0	\$312,246	Understated at Second Interim
Tuition	8710	\$0	\$0	\$111,000	Understated at Second Interim
Health and Welfare	3400	\$12,304,346	\$11,761,975	\$4,843,407	Needs analysis, may be overstated
Workers' Compensation	3600	\$2,325,791	\$2,355,362	\$1,158,778	Needs analysis, currently reflects 4% of salaries but the district reduced the rate to 3% for 2018-19
Approved Textbooks and Core Curricula Materials	4100	\$431,518	\$431,518	\$337,294	Overstated based on time of year
Books and Other Reference Materials	4200	\$160,389	\$212,152	\$22,059	Overstated based on time of year
Materials and Supplies	4300	\$3,466,248	\$3,040,315	\$1,073,774	Overstated based on time of year
Noncapitalized Equipment	4400	\$1,022,624	\$1,471,488	\$324,034	Overstated based on time of year
Travel and Conferences	5200	\$690,326	\$889,356	\$160,543	Needs analysis, may be overstated
Insurance	5400	\$1,775,000	\$1,675,000	\$1,242,852	Needs analysis, typically paid in full at the beginning of the year
Operations and Housekeeping Services	5500	\$2,590,000	\$2,640,000	\$1,316,214	Needs analysis, may be overstated
Rental, Leases, Repairs and Noncapitalized Improvements	5600	\$1,629,132	\$1,470,972	\$390,469	Needs analysis, may be overstated
Communications	5900	\$285,722	\$311,566	\$92,888	Needs analysis, may be overstated
Land	6100	\$0	\$0	\$109,000	Understated at Second Interim
Fund 11					
Other Local Revenues	8600-8799	\$0	\$0	\$1,896	Understated at Second Interim
Books and Supplies	4000-4999	\$12,592	\$12,592	\$48,047	Understated at Second Interim
Services and Other Operating Expenditures	5000-5999	\$5,642	\$2,940	\$14,666	Understated at Second Interim
Fund 12					
Other Local Revenues	8600-8799	\$12,000	\$12,000	\$18,943	Understated at Second Interim
Fund 14					
Other Local Revenues	8600-8799	\$3,000	\$3,000	\$3,837	Understated at Second Interim
Services and Other Operating Expenditures	5000-5999	\$0	\$0	\$346,716	Understated at Second Interim
Fund 21					
Other Local Revenues	8600-8799	\$200,000	\$200,000	\$253,664	Understated at Second Interim
Books and Supplies	4000-4999	\$1,977	\$1,977	\$14,500	Understated at Second Interim
Fund 25					
Other Local Revenues	8600-8799	\$150,400	\$1,632,944	\$149,639	Overstated at Second Interim
Services and Other Operating Expenditures	5000-5999	\$14,750	\$14,750	\$0	Overstated based on time of year
Capital Outlay	6000-6999	\$0	\$5,000,000	\$0	Overstated based on time of year
Fund 35					
Other Local Revenues	8600-8799	\$3,000	\$3,000	\$3,931	Understated at Second Interim
Fund 40					
Other Local Revenues	8600-8799	\$10,013,593	\$10,013,593	\$82,791	Overstated at Second Interim
Services and Other Operating Expenditures	5000-5999	\$2,254,611	\$2,254,611	\$186,763	Overstated based on time of year
Fund 67					
Other Local Revenues	8600-8799	\$2,499,455	\$2,531,629	\$63,654	Needs analysis, may be overstated
Fund 73					
Other Local Revenues	8600-8799	\$2,056	\$2,056	\$3,004	Understated at Second Interim

7. FCMAT found that some special education resource accounts may be underbudgeted, and others may be overbudgeted. 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.)
8. The district continues to make extremely large unrestricted general fund contributions to support special education program costs. According to the 2018-19 second interim report, the contribution to special education is projected to be \$29.57 million, or 78.74% of the total special education expenditures. The 2017-18 unaudited actuals SEMA report shows a contribution of \$28.20 million, a projected increase of \$1.37 million year-over-year.
9. 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, and purchase orders are now adjusted for reductions in services or exiting students. However, a review of the NPS spreadsheet provided to FCMAT found that some of the purchase orders are overstated.

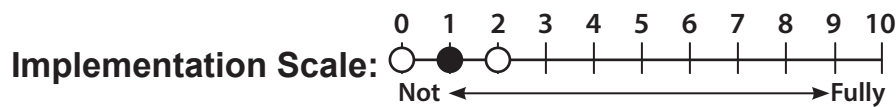
Recommendations for Recovery

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 discontinue using the Access program for budget reports and instead use the RAD portal reports to eliminate the time-consuming process and the possibility of errors.

5. The district should 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.
6. The district should ensure that the budget is routinely monitored and properly aligned with projected revenues and expenditures.
7. The district should evaluate business office staffing to ensure staff have the necessary skills, are properly trained and held accountable to perform essential functions.
8. 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.
9. 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.
10. Business Services Department management should review encumbrances for NPS services at least quarterly and adjust the encumbrances as needed.

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
 July 2019 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 four years ago.

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. Position control used properly is a valuable tool. According to the CBO the position control system is fully functioning as intended and is closely monitored by the CBO and the director of fiscal services.

2. Each position 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.
3. The CBO prepared a reconciliation of the 2018-19 second interim budget compared with a detailed position control report. The position control report was balanced to the second interim budget and included the cost of salaries and benefits for numerous vacant management, teacher and classified positions. However, because the district does not use a unique position control number for each position, it is difficult to determine if reductions in force are properly reflected in the system.
4. Although the district reconciles the position control data with the budget at each interim report period, staff does not compare the actual expenditures to date with the position control totals. Completing this process would allow the district to quickly see if there are any budget issues relative to actual expenditures. For example, at first interim the district budgeted \$182,000 for Saturday school at various school sites, yet a comparison of the actual expenditures to the budgeted amounts shows only one site expense of \$7,602.

5. The position control system should include amounts for items such as overtime, extra-duty pay, stipends, substitutes, vacation payouts and estimated column movements; all payroll related costs should be included in the system because it 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.

Additionally, the way that the district accounts for overtime, extra-duty pay, stipends and substitutes shows these types of positions as vacant in the position control system. This method is not conducive to determining actual vacancies. The district should be able to run a report from the position control system at any given time and produce a list of all vacant positions, which should ultimately match job openings posted by the Human Resources Department.

6. While a district typically has vacancies throughout the fiscal year, it is not a 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.
7. The district has implemented a 13-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. Leaders of the Human Resources and Business Services departments recognize that this is a cumbersome process that needs to be reduced while maintaining proper checks and balances. However, interviews indicated that the process has improved and been completed more quickly during this review period.

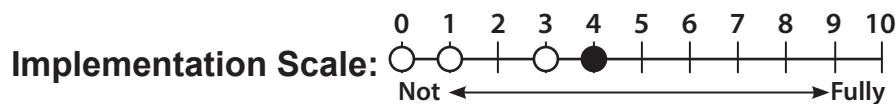
Recommendations for Recovery

1. The district should provide unique position control numbers for each advisory board/state administrator authorized position.
2. The district should consider using lump-sum amounts for certain additional compensations in the position control system instead of unique position control numbers.
3. To properly track vacant positions, the district should not account for additional compensations as vacancies in the position control system.
4. 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.
5. 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/board eliminates positions, these should be immediately removed from position control projections.

6. 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.
7. The district should compare the actual expenditures to date with the position control totals at each interim report period, and any major variances should be analyzed, and appropriate adjustments should be made to the budget.
8. Management should eliminate or combine steps in the 13-step personnel requisition process.
9. All employees involved in the personnel requisition process should be provided with 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
 July 2019 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 six 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 because of the structural budget imbalance, which is discussed further in Standards 12.1 and 12.2.

The assumptions narrative provided to the board/state administrator with the 2018-19 second interim report includes a revised Fiscal Stabilization Plan, which projects an unrestricted general fund operating surplus of \$864,231 in the budget year. However, deficit spending of \$10,819,326 and \$15,001,946 is projected in 2019-20 and 2020-21, respectively.

For 2019-20 the Fiscal Stabilization Plan projects \$4,268,071 in reductions that are "not contingent on negotiations or other factors." A \$500,000 reduction in costs due to an additional school consolidation is identified as "contingent on external and other factors" such as enrollment and available facilities. The remaining \$6,051,255 deficit is addressed through a projected receipt of state revenue from AB 1840; the amount of AB 1840 funding is contingent on a recommendation by the California Department of Finance for inclusion in the State Budget Act.

For 2020-21 the district projects reductions of \$6,226,271 that are "not contingent on negotiations or other factors." Reductions of \$2,500,000 that are "contingent on external and other factors," such as "potential revenue from leasing of underutilized or surplus land" and an additional school consolidation are identified. The remaining \$6,275,675 deficit is contingent on a projected receipt of state revenue from AB 1840. (See Standard 12.1 for further information about the Fiscal Stabilization Plan.)

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 a tentative agreement and been approved by the bargaining unit and state administrator. In addition, items such as the consolidation of schools and the sale of surplus property should not be included until approved by the state administrator and materialized.

2. The district prepares cash flow projections at budget adoption and interim reporting periods. FCMAT did not receive evidence that the district prepares monthly cash flow projections. 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 2018-19 reporting periods include cash flow projections that balance to the budget.

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 and services. The 2018-19 second interim report shows projected expenditures in books and supplies of \$1,637,544 in June 2019, or approximately 32% of the budget. It also shows projected expenditures in services of \$6,839,345 in June 2019, or approximately 21% of the budget.

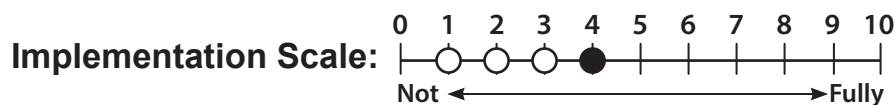
3. The cash balance reports are generated from the district's PeopleSoft financial system, and the county office balances the cash in the financial system with the county treasury. A Cash Flow Projection Presentation dated March 13, 2019 shows an actual general fund cash balance of \$13,124,035 as of January 31, 2019; however, the 2018-19 second interim report presented to the board/state administrator on March 13 shows a balance of \$17,340,301 as of January 31, 2019, a variance of \$4,216,266. At the time the cash flow report is prepared for the second interim, the actual cash balance for January should be included. FCMAT was not provided with information that explains this discrepancy.
4. Cash receipts deposited into the district's clearing account totaling \$165,357.47 for December 2018 were transferred to the district's accounts at the county office on January 18, 2019. Cash receipts totaling \$457,858.44 for January 2019 were transferred to the county on February 22, 2019. 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 five weeks or more.
5. The district provided sample reconciliations for December 2018, January 2019, and February 2019, which are dated March 27, 2019. The documents demonstrate the reconciliation of the general clearing and revolving cash fund accounts and include the name of the individuals that prepared and approved the reconciliations.
6. In 2018-19 several checks were written for DSA fees for Measure GG projects. 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. The 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 maintain a positive cash position.
2. The district should ensure that the fiscal stabilization plan is approved by the state administrator. The district should also 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, and that plans contingent on the sale of property and school consolidations that have not materialized and been approved by the state administrator are not included in the budget.
3. The CBO should ensure that financial information presented to the board and state administrator include explanations for timing differences in the cash position and that cash flow reports include actual, rather than projected, cash balances for all available months.
4. The district should verify its cash projections monthly and update them as needed between budget and interim reporting periods.
5. The district should make transfers of monies held in the clearing account into the proper fund on a timely basis, preferably weekly.
6. The district should reconcile all bank accounts, including the revolving and clearing accounts, monthly. Reconciliations should be completed shortly after the bank statements are available.
7. 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
July 2019 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. FCMAT continues to recommend that the district adopt a 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.

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 to the district if determined to be uncollectable. A review of the revolving fund as of February 28, 2019 indicates \$53,590.76 in overpayments (primarily payroll) were outstanding, several of which have been outstanding for over 12 months. Advances to former board members and former employees dating back to June 2012 continue to be listed on the bank reconciliation. Interviews from prior periods 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, these uncollected payments may represent a gift of public funds.

4. Payroll advances written out of the revolving account increased by almost three times in this review period compared to the previous one. The district's payroll procedures manual does not address how to process payroll advances for missed documents or payroll errors. Based on interviews with staff and documents provided to FCMAT, employees may request a manual check if they do not receive a check for their work on their scheduled payday; the district calls these manual payments "payroll advances." The Payroll Department calculates the hours to be paid from a timesheet or time report and writes a check for 70% of the gross amount to allow an estimated 30% for taxes. The Payroll

Department does not use the financial system to calculate the exact amount of taxes, statutory benefits, voluntary deductions, or garnishments, if any, that should be withheld from the gross pay. The employee signs a form acknowledging that they received an advance for a specified amount and that they agree to allow the Payroll Department to deposit the payroll warrant in the revolving account when it is available. This process greatly increases the risk of overpaying employees.

Additionally, the review of bank statements and reconciliations of the revolving account show that the balance is being depleted, and the account is not replenished timely. The revolving account has an approved balance of \$100,000. The reconciled balance in the account on February 28, 2019 was \$45,856.70. As indicated above, the outstanding balance of money that was owed to the district by employees, former employees, and board members was \$53,590.76. A deposit for \$25,757.94 was processed by the district to the revolving account on May 14, 2019, which leaves an outstanding balance of \$27,832.82 for payroll-related items.

5. Staff interviews indicate that the district plans to install software that will allow for electronic timekeeping. 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.

The district has built capacity within the Payroll Department. 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. The district has a payroll procedures manual with detailed instructions regarding some payroll processes, including sample forms and screenshots from the system. Interviews with staff indicate there are fewer revolving fund checks for payroll each month. However, the documents provided show that in some months, there are a few hand-written checks, and in others, there are more than 10. 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.

8. Interviews with the CBO indicated that overtime is approved at the sites. Interviews with staff indicated that overtime seems excessive, mostly in the Maintenance, Operations and Transportation and Police departments.
9. 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 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.
3. 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 to the district.
4. The district should pursue implementation of electronic timekeeping software to avoid manual processing and potential for errors.
5. The district should continue to monitor and ensure that proper segregation of payroll duties exist.
6. 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.
7. The business office should ensure that all payroll staff know how to pull payroll error reports and are trained to use them.
8. A procedure to process payroll advances should be written with clear instructions of how to use the payroll system to generate the correct deductions from the gross manual payment to avoid overpaying employees. The procedure should address how to process the reimbursement of manual payroll checks by running the pay on the next county payroll cycle and entering a voluntary deduction payable to the Inglewood Unified School District for the amount of the manual check. To avoid overpayment, this process should generate a check for deposit back into the revolving account, and not another check to the employee.
9. The district should review overtime payments and add additional approvals if needed to eliminate any excessive overtime.

Standard Partially Implemented

July 2013 Rating: 1

July 2014 Rating: 1

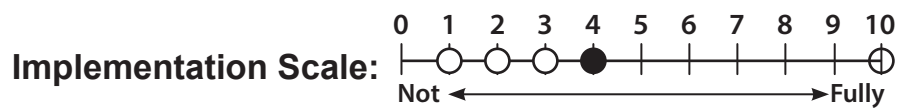
July 2015 Rating: 1

July 2016 Rating: 2

July 2017 Rating: 3

July 2018 Rating: 4

July 2019 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. Student enrollment and attendance is the responsibility of 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 and documentation 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.
- At the time of FCMAT's fieldwork, the district was in the process of reclassifying the data technician and senior data technician positions to clerk/typist II positions. Each elementary school site will have a clerk/typist II position. These positions will be under the direct supervision of the principal at each school site and are predominately responsible for enrollment and attendance activities including identifying and correcting errors and anomalies in CALPADS.
- Principal of Inglewood High School and Inglewood Adult School: oversees the long-term independent study program, and in 2017-18 provided oversight of the district's Saturday school attendance recovery program. One senior data technician and one secondary school data technician were assigned responsibility for modifying attendance in the SIS for all students who earn credit for attending Saturday school. This program was discontinued at the conclusion of the 2017-18 school year

and was only re-established at select school campuses in February 2019; oversight is currently provided by school site administrators.

- Director of special education: oversees one data technician responsible for 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 Student Attendance Review Team (SART) and Student Attendance Review Board (SARB) truancy programs.
- Executive director of information technology (IT): through this review period, 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. As indicated above, the district was in the final stages of reclassifying the senior data technician positions at the time of FCMAT's fieldwork.
- The executive director also oversees a database administrator who is responsible for CALPADS reporting. The database administrator works with the senior data technicians and/or clerk-typist IIs to reconcile data between multiple systems including the SIS (Aeries), child nutrition software (Nutrikids and eTrition), student testing systems (TOMS), and teacher data in the position control and payroll systems, and identify and oversee the correction of all errors or anomalies in student data identified through the CALPADS reporting process.
- Accounting specialist: responsible for state attendance reporting.

The district has made progress in establishing consistent practices for managing student enrollment and attendance across all school sites; however, weaknesses still exist for recognizing and entering student enrollment and daily attendance data in the SIS for special programs (e.g., home hospital, nonpublic schools and adult transition).

It is essential for attendance to be overseen by one individual knowledgeable of and/or experienced in all aspects of student enrollment and attendance requirements. Although the district may convey that the director of student support services is responsible for attendance, 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 some evidence indicates 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 vital that the district establish and implement operational policies and procedures for systematically acquiring and entering key data into the SIS for all 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.

FCMAT was provided with the district's 2018-19 Enrollment and Attendance Reference Guide, which clearly establishes standardized procedures to ensure all student data is captured and entered into the Eagle Aeries SIS and that data is consistent in content and format across all school sites. While this guide does address different enrollment options, it does not speak specifically to how alternative program enrollment and attendance, such as home hospital and long-term and short-term independent study, are tracked and monitored in the SIS. Sites continue to report similar practices in core daily enrollment and attendance activities, but 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.

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. Beginning in the 2018-19 school year, the district made a concentrated effort toward monitoring daily attendance at all school sites. A daily attendance report is run and distributed to all school site and district administrators each day by the ADA attendance clerk in the Student Support Services Department. This has raised awareness and improved accountability for ensuring teachers are fulfilling their responsibility for following attendance procedures and principals are fulfilling their responsibility for monitor daily attendance activities. However, interviews with school site personnel indicated that sometimes teachers still take attendance on the manual register but do not record absences in Aeries, and the school office personnel collect the paper registers and enter the attendance in Aeries on their behalf.

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. Principals should aggressively enforce the established timeframe for teachers to record attendance each day. 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 so the principal is made aware of those who are not recording attendance timely.

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 district has had inconsistent practices between sites in how student attendance documented by substitute teachers is recorded in the SIS; some sites have the teacher enter the attendance recorded on the manual registers into the SIS while other sites have school office personnel enter it into the SIS. The manual registers are signed by the substitute teacher. The district should ensure consistent procedures for recording attendance during a teacher's absence are established and consistently followed districtwide.
6. The district lacks a cohesive practice for managing student enrollment and attendance in the SIS for students participating in the home hospital program. While a process has been established to initiate the services for students, code them in the SIS and inform instructional personnel on how to record attendance in manual registers, reports indicated

that inconsistencies exist in how the data technicians code student enrollment and attendance data in the SIS; reportedly some keep the student enrolled in the SIS while others did not. Procedures have been established similar to special education, where a student is assigned to the home hospital program in Aeries by the student's home school. Employee attendance registers for the home hospital teachers, which indicate the days and hours worked and the students visited, are used by the accounting specialist for state attendance reporting. During the prior review period, interviews indicated that the home hospital teacher is to submit signed weekly reports to the director of student support services; however, that could not be confirmed during this review period.

7. The data technician assigned to the Special Education Department is responsible for entering enrollment data for preschool special education students and all students attending nonpublic schools in the SIS upon enrollment. Student data is reviewed against data in the SEIS, and the data technician works to identify missing and/or inaccurate data and make corrections in the SIS.

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 indicate that the accounting office continues to use the ADA reported on the attendance registers that the NPS provider forwards with 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 and attendance are not timely and could contribute to loss of LCFF funding.

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 recorded in the SIS with the attendance submitted with 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.

During the prior review period, modifications to attendance were 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

signed attendance registers certifying their changes to attendance previously certified by teachers. No supporting documentation was provided to FCMAT for Saturday school conducted during February and March of the 2018-19 school year, and staff could not describe any changes in attendance accounting practices for the current review period.

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.

9. 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 depicts certified data.
10. 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.
11. Reoccurring audit findings citing inaccuracies in reported ADA 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 LCFE 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. The executive director of IT position is responsible for 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 process for researching data elements reported in CALPADS and resolving errors and anomalies before data certification.

The IT Department has developed 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. Processes to transfer data from some systems into the SIS for CALPADS reporting have been developed. For example, student data flows between Aeries, Nutrikids and eTriton through nightly imports, and data is transferred electronically from SEIS to Aeries. The IT Department continues to work to understand the individual systems and develop and/or update procedures for standardizing practices for recording data and training district and school site personnel.

13. Board policies, operational procedures, desk manuals and routine training for staff members with duties that involve enrollment and attendance tasks are all essential. In addition to developing standardized procedures for tasks relative to recording and reconciling student data, the district has established a high-level standardized attendance policies and procedures manual. However, a comprehensive district office and school site attendance policies and procedures manual or other written standardized procedure should provide detailed 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 and standardized detailed instructions 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 applicable district office staff. These tools should provide the schools with consistent reference sources 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.

Recommendations for Recovery

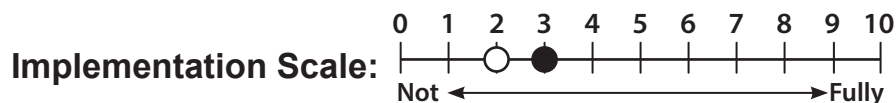
1. The district should establish a reconciliation process between all segments contributing to student enrollment through final CALPADS and state attendance reporting. One individual should oversee this process to ensure fluidity and accuracy of all student data and attendance for all programs including home hospital, short-term and long-term independent study, nonpublic schools, Saturday school and general school attendance.

2. The Enrollment and Attendance Reference Guide should be reviewed regularly, updated as needed, and consistently followed by all school site personnel. The procedures manual or other written standardized procedures should also include detailed instructions that describe enrollment and attendance procedures from the first moment of a student's registration through issuing the final state attendance reports.
3. The district should distribute the procedures manual and any other written procedures to all staff members responsible for student enrollment and attendance tasks, and an annual review of fundamental procedures and updates should be provided.
4. All teachers should be reminded annually of their duty to complete accurate attendance records and be held accountable for Education Code and California Code of Regulations requirements. School site administrators should hold accountable teachers who fail to follow established procedures. School site attendance personnel should not enter attendance on behalf of a teacher in order for them to avoid accountability.
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.
7. The district should consistently implement across all school sites 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 all programs, including nonpublic schools and adult transition, that ensures data is entered into the SIS accurately and timely. The district should ensure 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 monthly 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 Special Education Department 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 ensure that standardized procedures for recording independent study apportionment attendance and retention of supporting documentation are followed.
17. The district should continue to 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 cross-training for CALPADS reporting procedures is adequate.

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
July 2019 Rating:	3



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, revised February 20, 2019
 - BP and AR 5117 Interdistrict Attendance, revised February 20, 2019
 - BP and AR 5118, Open Enrollment Act Transfers, adopted August 4, 2014
 - BP and AR 6158, Independent Study, revised February 20, 2019
 - BP and AR 6181, Alternative Schools/Programs of Choice, adopted August 4, 2014
 - AR 6183, Home and Hospital Instruction, revised April 17, 2019
 - BP and AR 6200, Adult Education, revised February 20, 2019

Many board policies and administrative regulations pertaining to student enrollment and attendance were revised in February and April 2019. Because the district established and follows a policy for open enrollment, which allows resident students to enroll in any regular, grade-appropriate Inglewood Unified school, it no longer uses intradistrict permits.

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 are for 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 High School and Inglewood Adult School oversees the long-term independent study program, and the director of student support services position oversees the short-term independent study program in concert with school site principals.
3. The district has historically had findings about independent study in its annual independent audit, resulting in loss of apportionment funding due to noncompliance with required elements of the independent study agreement and student work and with student attendance reporting practices. The 2016-17 audit report includes a finding in which ADA claimed by the district for all short-term independent study is disallowed and states that is a repeat of a prior year finding.

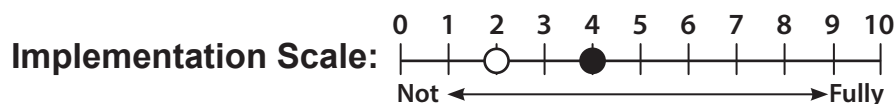
4. State attendance regulations for independent study are stringent and require the school, parents, and teachers to follow each element of the agreement in a particular order. It is essential to ensure that both independent study programs comply with all program rules and regulations to avoid continued loss of apportionment funding. Interviews with staff regarding procedures for attendance reporting and retention of documentation supporting required elements indicate that revised procedures have been implemented during this review period.
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. The district does not have board policy or administrative regulations specific to charter school attendance. District-operated charter school attendance procedures 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 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.

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
July 2019 Rating:	4



9.4 Attendance Accounting

Professional Standard

Students are enrolled and entered into the attendance system in an efficient, accurate and timely manner.

Findings

1. During the 2017-18 school year and most of the 2018-19 school year, elementary school enrollment was initiated by school site personnel who collected required data from parents based on a standardized student enrollment checklist. The documentation was then forwarded to senior data technicians responsible for data entry into the system. Senior data technicians were housed at the technology center. Secondary schools each have a dedicated position 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.

Because the senior data technicians who were responsible for entering student information into the SIS for elementary school sites traveled between schools, enrollment entered into the SIS was often delayed. Depending on the workload and time of day that a new student arrived to enroll at an elementary school site, enrollment may not have occurred timely.

In January 2019, the state administrator approved a recommendation by district administration to restructure positions with assigned duties in student enrollment and attendance, including the data technician and senior data technician positions. The restructure established the clerk/typist II-elementary position and revised the duties of the office manager I position. The senior data technician positions housed in the technology center were reclassified to the new clerk/typist II position. Each clerk/typist II position is dedicated to a single elementary school site for student enrollment and attendance tasks, and the office manager position provides back-up coverage as necessary. At the time of FCMAT's fieldwork, the district was in the final stages of transitioning to the new structure.

2. The district has automated the enrollment process by providing access to parents to initiate new student enrollment online from the district's website. The link to the automated enrollment process provides information in English and Spanish and is accessed through the "resources" tab on the district's home page. The district could simplify navigation of this process for parents who may struggle with technology by providing the enrollment link directly on the home page. At the time of FCMAT's fieldwork, the district was in the process of, but had not yet completed, placing computers in each school office to provide access to online enrollment for parents who do not have access at home. Interviews and reports to the board indicate that training for the online enrollment process was provided to school site staff.

3. Enrollment for students with special needs is initiated at the student's resident school where the required enrollment documents are collected, then the parent is directed to the Student Support Services Department for placement determination.
4. 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 continue to work on improving processes to identify missing student information and data errors in Aeries and developing systems for reconciling information between multiple special education systems not integrated with the SIS.

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 budget technician uses the NPS vendor invoices that list the student attendance as the source documents for this purpose. This results in the potential for a student to be enrolled in the district and 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.

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, in the previous review period interviews indicated that a student had moved to another attendance area, but the NPS provider continued to bill Inglewood Unified for the attendance of that student for several months until the district identified the billing error and requested revisions to the invoice.

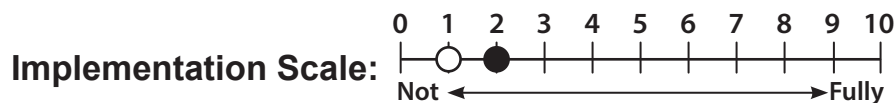
5. During the previous review period, staff indicated that 27 adult transition program students who returned to the district from an NPS were active in SEIS but not enrolled in the Aeries SIS. As a result, the attendance for these students may not have been included on the state attendance reports. This condition was unresolved as of this review period. Although the district acknowledged that approximately 20 adult transition students attend the program, FCMAT received inconsistent reports regarding whether the students were entered in the Aeries SIS. As a result, student enrollment used to calculate apportionment for supplemental and concentration grant funding may have been lost for the 2018-19 fiscal year and, at the time of FCMAT's fieldwork, attendance for these students may not have been reported to the state.

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. The district should provide an online enrollment link directly on the home page of its website.
3. 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.
4. The district should develop procedures for obtaining, reporting and entering into the SIS enrollment data for students attending nonpublic schools that ensures data is entered into the SIS accurately and timely.
5. The district should monitor all enrollment and attendance tasks and ensure that data is properly captured for both enrollment for CALPADS reporting and attendance for state apportionment reporting.
6. The district should routinely reconcile data in the SIS, SEIS, and CALPADS, including data for students enrolled in alternative programs such as NPS and adult transition.

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
July 2019 Rating:	2



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. At the time of FCMAT's fieldwork, the director of student support services position was vacant.
2. The district established board policy and administrative regulations, and many were updated in February 2019. BP and AR 5113.1, Chronic Absence and Truancy, were revised February 20, 2019, which clearly define the responsibilities and methods for identifying and addressing chronic absenteeism. Administrative Regulation 5113.1 also states that habitual truants may be referred to a SARB, and Board Policy and Administrative Regulation 5113.12 speak specifically to the SARB process. However, during this review period the district failed to follow its established progressive discipline policy; no evidence was provided to indicate students were referred to 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. The district's Student Support Services Department manages attendance intervention services. Progressive intervention for addressing chronic absenteeism is initiated by the ADA attendance clerk who is responsible for preparing monthly truancy letters, which are sent to parents when a student has three or more unexcused absences. Copies of the letters are sent to the school site administrators who are responsible for proceeding with site-based intervention through the SART process if absences continue. The ADA attendance clerk is only responsible for sending the first truancy letter; interviews with staff indicated school site personnel are responsible for mailing subsequent truancy letters to parents/guardians. School sites are responsible for monitoring student attendance and documenting intervention steps taken throughout the SART process and up until absenteeism reaches the point of a referral to SARB. Once a referral has been submitted, the Student Support Services Department personnel manage the SARB process.

FCMAT was provided with documentation supporting the first truancy letters sent to parents through February 2019 for the 2018-19 school year. A summary report of parent notification letters for July 1, 2018 through March 2019 indicate no subsequent letters were sent to parents during this timeframe.

Staff interviews continue to indicate some dissatisfaction with the established processes, and there is no indication that the SART/SARB program procedures are used consistently at the school sites. The director of student support services, who served as the SARB coordinator, was hired in November 2017 and resigned effective January 31, 2019.

5. BP 6176, Weekend/Saturday Classes, revised February 20, 2019, 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). During this review period, the district inconsistently operated the Saturday school program as a strategy to recover apportionment ADA lost due to absenteeism. The program was overseen by the principal of Inglewood Career Technical Education, Adult Education, Alternative Education School, and Inglewood High School during the 2017-18 school year. However, it was temporarily discontinued in the 2018-19 school year because district administration reportedly questioned program content. Interviews with staff indicated that the program was reinstated in February 2019 at a few school sites because the district experienced a significant loss in attendance previously recovered through the program. No solid data was provided to FCMAT regarding actual attendance recovered. Interviews also indicated that the district was considering outsourcing the program to an external provider who was used in previous years.

Recommendations for Recovery

1. The district should develop procedures outlining the responsibilities of school site personnel on truancy processes. Procedures should be incorporated in 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 follow SART/SARB procedures.
4. The district should evaluate the Saturday school program previously in place, including a determination of actual attendance recovered for students served, and measure the outcomes of the program. The district should fully analyze and consider the costs and/or benefits of outsourcing program management and oversight prior to returning to an external service provider for Saturday school.

Standard Partially Implemented

July 2013 Rating: 2

July 2014 Rating: 1

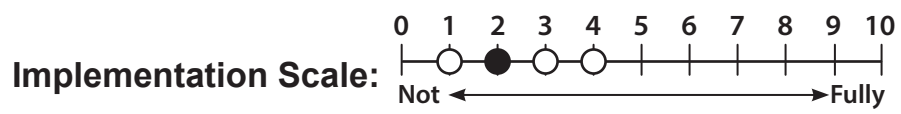
July 2015 Rating: 4

July 2016 Rating: 4

July 2017 Rating: 4

July 2018 Rating: 3

July 2019 Rating: 2



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 management meeting to cover student data management topics focused on coding data in the SIS. An annual calendar is established for 2018-19, which shows 10 scheduled meetings. Agendas for four of the meetings scheduled from August 2018 through March 2019 were provided to FCMAT with attendance sign-in sheets. Content covered in the agenda and meeting materials included updates to the CALPADS reporting calendar, various enrollment data entry procedures, Aeries and CALPADS navigation tools used to identify and correct data entry errors, and duties assigned to data technicians and school site personnel with enrollment and attendance responsibilities. Some employees continue to state that the data management meetings do not provide the training they need. The agendas and backup documentation supplied to FCMAT indicate the IT Department communicates how to properly enter student data into the SIS and resolve errors correctly, but some school site staff do not seem to comprehend their role in this process or are reluctant to accept those responsibilities.

Interviews with staff indicated that all personnel responsible for entering and managing student data in the SIS are required to attend these meetings. Review of the sign-in sheets provided indicated that a significant number of required attendees from school sites do not attend these meetings; however, consequences for not attending were not apparent.

2. FCMAT was provided with materials about general school site attendance information, which appear to be from an old attendance procedure manual, but no accompanying information was provided to determine the distribution or use of those materials. FCMAT was also provided with a comprehensive 2018-19 Enrollment and Attendance Reference Guide; however, interviews were inconsistent about whether this manual was disseminated to and reviewed with school site personnel. A review of the training and meeting sign-in sheets did not provide sufficient information to determine if or when these materials were disseminated and if they were reviewed.
3. Content discussed during data management meetings appears to be heavily focused on topics related to CALPADS data reporting errors. There is little indication that the district conducts an annual training or review of student enrollment and attendance procedures for all school site personnel prior to the start of each school year or at any point during the school year. Interviews indicate that employees are directed to system tutorial tools to resolve their data entry problems.

Since ADA generates most of the district's apportionment funding, it is crucial for employees who are responsible for attendance reporting to receive annual training. Routine mandatory training is essential to ensure those responsible for recording and

monitoring student attendance understand laws and regulations. Training provides an opportunity for those staff members to discuss information on the best practices, clarify procedures, and communicate with district office staff on areas that may need refinement or district intervention. 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.

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, and accountability procedures should be established. 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. 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.

FCMAT was provided with sign-in sheets for various trainings, and interviews indicate that some review and training is conducted; however, no agendas and/or meeting materials were provided to determine the content and extent of training.

5. While there is some indication that school site personnel are being cross-trained in enrollment activities, inconsistency exists between school sites. All school office personnel should be cross-trained in enrollment and attendance procedures, so they can provide coverage when another employee is absent.

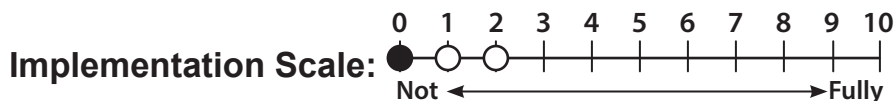
Recommendations for Recovery

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. Those absent should be held accountable to obtain the required training.
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 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 for Business Office Personnel offered by CASBO should be considered by the district to assist in fulfilling this need.
5. The district should continue routine meetings and training for school site staff responsible for enrollment focused on student data and CALPADS reporting. The meetings should be presented in a clear, concise and easy-to-understand manner.
6. 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.
7. The district should ensure that all school office personnel are cross-trained in enrollment and attendance procedures.

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
 July 2019 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. 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 are provided to site administrators.
 - Multiple approvals are required to process accounts payable transactions.
 - Journal entries require descriptions; however, backup and a second-party review are 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 Plan for Student Achievement 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; however, adequate controls are not in place to ensure individual accounts are not overspent.

- 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.
 - Interviews with staff indicated that employee accrued sick leave was 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.
 - Interviews with staff indicate that accounts payable staff do not have access to make changes in vendor screens, so they cannot add vendors or modify vendor information.
2. The district added a procedure, dated July 1, 2017, to its payroll procedures manual regarding the treatment of stale dated payroll warrants. The procedure states that payroll warrants are classified as category two under Government Code 29802(a), and are stale if not cashed within six months of issuance. The procedure further states the district's policy is to hold the funds in the stale-dated warrants fund for four years after they become void. During the four years, the Payroll Department will attempt to make contact with the employee or former employee to reissue the warrant. After the four years have lapsed, the Payroll Department will have LACOE transfer the money to the general fund. This process is to be performed every year. Amounts under \$15 will be transferred to the general fund yearly, per Government Code 50055. If an employee or former employee requests that a voided warrant more than four years old be reissued, the request must go to the board/state administrator for approval. FCMAT's review of the bank reconciliations shows no evidence that this process is followed.

3. 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. Employee-initiated modifications are not reconciled to computer-generated payroll withholding reports.
4. The HRS 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 the list has an error, the change is reported and generally made in the HRS system by the Human Resources Department.

The HRS system can encumber payroll, but under the present configuration, this 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.

5. In prior review periods, staff interviewed and documents provided indicated that there were no controls to ensure that employees entered in the HRS system were approved by the advisory board/state administrator before payment. Board/state administrator ratification of new employees, rather than approval in advance of commencing work, was causing manual payroll advances because the new employee was not in the position control system when payroll was generated.
6. The district updated Board Policy 3314, Payment For Goods And Services, at its April 17, 2019 board meeting. The policy states that “Newly budgeted positions shall be approved at a Board meeting prior to filling the position. Payroll for new employees hired in open positions shall be processed with ratification of the employment occurring at a regularly scheduled Board meeting.” The payroll procedures manual should be updated to reflect this policy, and the policy should be discussed with human resources and payroll staff to avoid confusion and ensure that it is implemented.
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. Positions are sometimes left open in the system while the administration makes a decision on whether to continue to leave them open or close them.
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, some employees refuse to use the electronic absence system, instead they call the office manager to log them out as absent. Employees paid by special education resources must have absences called into the district office by site office staff. The accounts payable system is integrated with the purchase order system. However, the system 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.

9. Site interviews continue to indicate that the business office denies some expenditures from categorical sources that have been budgeted.
10. 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.
 - 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.
 - No evidence was provided to show that 2017-18 year-end accounts receivable balances were reconciled.
 - The general fund accounts payable balance was reconciled, and reconciliation procedures were established; however, the six-page reconciliation provided showed no evidence that outstanding items were researched and cleared. 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. The reconciliation provided to FCMAT addresses payables set up by the district at the end of 2017-18 and paid during the 2018-19 fiscal year; however, as of June 1, 2019, the accounts payable accrual account (object 9520) was not cleared.
 - The 2017-18 accounts payable beginning balance in the general fund unrestricted resource 00000 was \$3,198,043.29, per the Manual Accrual Payable Listing report. The ending balance on June 30, 2018 was \$4,231,337.53. The district provided a Cumulative Detail Report as of June 1, 2019, which shows a balance of \$2,799,413.49. The district posted a journal entry on June 4, 2019 to cancel \$2,417,957 related to in-lieu property taxes and excess state aid set up as a payable in 2017-18, bringing the balance in account 9520 to \$381,456.49.
 - Interviews with staff and documents provided to FCMAT indicate the district has no employees that are paid out of multiple federal resources. Employees funded 100% by a single federal source now sign semiannual certification forms, rather than personnel activity reports. 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 2016-17 audit, the most recent year completed by the SCO, included finding 2017-017, 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.

11. FCMAT received a desk manual only for the Payroll Department. District staff reported 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. An additional concern is that the business office continues to experience staff turnover; during this review period turnover occurred in accounts payable, purchasing, and the fiscal services analyst position.
12. 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 2015-16 audit report was presented on April 11, 2018, and the 2016-17 audit was presented on January 16, 2019. The state provided approval for the district to hire an independent audit firm to conduct the 2017-18 audit; however, the January 31, 2019, deadline for presentation of the 2017-18 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, 2016-17 and 2017-18 audit years.

13. 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 is in the process of establishing an audit committee, and a LACOE employee has been assigned to help the district address audit findings (see Standard 4.2).
14. 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 for retirees hired as consultants. Human Resources receives monthly reports from LACOE that track the hours of retirees and non-CalPERS employees when they exceed 800 hours. The Human Resources Department then contacts the supervisor of the employee to alert him/her that the employee is approaching 960 hours. No evidence was provided to indicate that the district tracks STRS retiree payments.

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. The district should allow sites and departments to initiate budget transfers.
3. Journal entries and expenditure transfers should include appropriate support documentation, be regularly completed and be reviewed and approved by business office management.
4. Purchase requisitions should be reviewed for sufficient budget by account code, rather than by total site or department budget.
5. The district should review payroll procedures and implement more internal controls, and ensure the Payroll Department follows the procedures for processing stale-dated checks.
6. The district should consider configuring the position control system to encumber payroll 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 regularly removed from the position control system. The total FTEs in the system should be reconciled monthly.
7. Revisions to Board Policy 3314 regarding approval of new positions and payment for employees in open positions should be provided to human resources and payroll staff to ensure understanding, and employees should be held accountable for following the policy. The payroll procedures manual should also be updated to reflect the revised policy.
8. Procedures should be implemented at school sites to ensure that two people count cash together.
9. The district should have sites review position control reports with employee names (both classified and certificated), position title, FTE, and account codes, preferably during budget development and at each interim budget reporting period. 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 enforce the use of the automated absence system by all employees at all sites.

12. 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.
13. 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.
14. The availability of sufficient cash balances should be reviewed with upper-level district management before accounts payable batch processing.
15. 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.
16. 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.
17. 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.
18. 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.
19. A desk manual should be developed for each position in the Business Services Department, and the district should ensure that each employee includes in his or her desk manual step-by-step procedures for assigned duties.
20. 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.
21. Policies, procedures and internal control measures should be reviewed and revised to address audit findings.
22. Procedures should be established to avoid repeating the same audit finding in future years.
23. 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.

Standard Partially Implemented

July 2013 Rating: 1

July 2014 Rating: 1

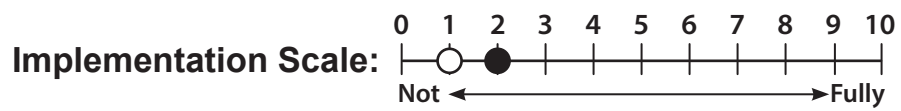
July 2015 Rating: 1

July 2016 Rating: 1

July 2017 Rating: 1

July 2018 Rating: 2

July 2019 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. The district began using an online purchase requisition system approximately seven 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 and administrative secretaries who cannot attend the training.
2. Staff reported that purchase orders are required for all purchases. 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 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 Services administrative assistant 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 the total site budget has funding 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. Information provided to FCMAT shows that field trip transportation expenses were posted in March 2019 for field trips from September 2018 through February 2019. 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 during the prior review period 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.
3. 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. Interviews also indicated that the Purchasing Department obtains two additional quotes for purchases that already have a quote attached to the requisition. However, the samples of accounts payable transactions reviewed included no evidence that two additional quotes were requested or obtained. The responsibility for implementing procurement procedures is not all included in the Purchasing/Warehouse Procedures/Guidelines. 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, Public Contract Code (PCC) Sections 20111 and 22002(c) include some 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 past years for the Maintenance, Police and Food Services departments, as well as kitchen equipment over \$10,000, and no evidence of multiple quotes or bids was 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.

The state administrator approved resolutions 30/2018-19, Adopting California Uniform Public Construction Cost Accounting Procedures, and 31/2018-19, Renewal to Adopt Informal Bidding Procedures Pursuant to the Uniform Public Construction Cost Accounting Act, at the March 6, 2019 board meeting. During this review period, the district provided FCMAT with its CUPCCAA vendor list.

The decentralized purchasing process, with different departments responsible for their own quotes and bids, could easily put the district at risk of violating bidding requirements including 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. For example, interviews from the previous review period 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. The decentralized purchasing process may also miss opportunities for competition and bulk pricing.

Compared to 2017-18, there has been an increase in the number of “Call for Bids” in the 2018-19 board meeting agendas, and bid transparency has been improved by publishing the top three bids in the award of contract on board agendas.

4. 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 state and purchase orders include a link to the requirements for 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.
5. Authorization to participate in a piggyback bid for "Just in Time" procurement of classroom and office supplies for a three-year period was approved at the June 26, 2019 board meeting, and a similar "Just in Time" contract 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.
6. 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..." It 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.
7. Interviews indicated that sites are not allowed to enter into contracts, and the Purchasing/Warehouse section of the Administrator's Handbook indicates all contracts must be signed by a district administrator.
8. 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.
9. 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 proper segregation of duties.
10. Purchase orders, invoices and receiver documents are matched and processed for payment in PeopleSoft. These items are placed in a folder and delivered to the 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.

11. 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. Best business practices and proper internal controls require that accounts payable staff audit all invoices for accuracy.
12. The county office issues warrants with one signature attached, and the documents are 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 services signs the warrants as the second signatory. The invoices are stamped as "processed" with the date. The warrants are prepared for mailing by the accounts payable staff member who processed them for payment. 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.

13. District Administrative Regulation 3350 (revised September 10, 2003) and the Administrator's Handbook Business Services state that conferences require supervisor and business office approval before submission to the board for approval. Procedures were updated in 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.

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 sometimes not preapproved. Approximately 25% of the requests for more than \$500 or out-of-town travel listed on the board agendas from May 09, 2018 through April 24, 2019, 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.

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 and lasts 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 no longer includes information that indicates if two or more district personnel attend the same conference, they are required to share transportation, and only one person is entitled to mileage reimbursement if two autos are used.

14. 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 continue to indicate 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.
15. FCMAT requested samples of the district’s accounts payable transactions for testing the fiscal years 2017-18 and 2018-19. Of the 36 items tested, the following anomalies were noted:
 - A \$39,682.10 check was written to Home Depot for seven months of invoices, and an invoice for \$11,914.76 was inadvertently paid twice in this check. The vendor contacted the district to alert it of the overpayment and issued a refund. The batch did not include the original receipts from Home Depot, only the invoices sent by the vendor’s billing office.
 - A purchase for a three-compartment sink, hand sink and installation in a kitchen totaling \$13,023.29 only included two quotes. OMB Policy Memorandum M-18-18 establishes that equipment purchases under \$250,000 can be procured by using the small purchase procedure. Guidance in CDE’s “Procurement in School Nutrition Programs” located at <https://www.cde.ca.gov/ls/nu/sn/fsmcproc.asp>, indicates that, when using Child Nutrition funds, school food authorities must contact at least three known suppliers and obtain competitive price quotations when using the informal procurement method under 2 CFR 200.320.

- A \$90,000 contract with American Logistics Company for transportation services of special education students was approved by the state administrator on June 20, 2018. The district did not go out to bid for these services.
 - All samples contained a purchase order.
16. District Administrative Regulation 3440 (revised February 20, 2019), Inventories, 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. Governmental Accounting Standards Board (GASB) Statement No. 34 requires fixed asset records to be maintained in a complete, accurate and detailed manner and specifies that fixed asset records include acquisition date, historical cost, depreciation and useful life of the asset. Capital assets are to be reported at historical cost and 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. 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 (2 CFR 200.313 and 5 CCR 3946). At least once every two years, a physical inventory of equipment must be conducted, and the results reconciled with the property records (2 CFR 200.313).
17. 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 criterion 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. A physical inventory has not been conducted since 2015.

18. 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 a 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.

19. Approximately seven 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. 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.

Recommendations for Recovery

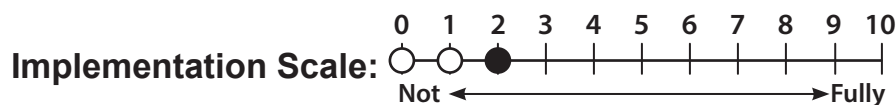
1. The district should continue to provide employees who use the online requisition system with an annual in-service that focuses on how to use the purchasing module and the proper account coding of requisitions and should consider making the training mandatory.
2. The review of approved signers on open 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.
3. The business office should audit all invoices.
4. 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.
5. 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.
6. 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 on procurement and bidding should be adopted and/or revised as necessary.
7. 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.
8. The Purchasing Department should obtain quotes as prescribed in the district's purchasing procedures and attach a copy to the accounts payable file as supporting documentation.

9. The district should ensure that it has sufficient qualified staff in the Purchasing Department that are trained in procurement practices and requirements.
10. 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.
11. Purchase orders for labor in excess of \$15,000, not covered by CUPCCAA, should be bid where required by the Public Contract Code.
12. 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.
13. Packing slips should be attached to invoices as the preferred proof of receipt.
14. 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.
15. The district should continue to ensure that a district employee is present to accept delivery of warrants from the county office.
16. All warrants should be returned to accounts payable personnel other than the employee who processed the transaction.
17. 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."
18. The district should revise its travel and conference board policies and administrative regulations to include items such as specific times for breakfast and dinner per diems, use of state government rates, qualifications for an overnight stay, and requirements for shared travel. The district should also consider using a waiver for hotel taxes.
19. The Purchasing and Food Services departments should become familiar with child nutrition procurement rules and ensure they are implemented.
20. The district should immediately ensure that the credit card issued to the prior chief deputy superintendent has been canceled.
21. 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.

22. Additional procedures and internal controls, such as segregation of duties, should be implemented for “Just in Time” office supply and custodial procurement contracts.
23. The district should ensure that the same individual is not assigned to approve purchase orders and warrants online. Invoices should be paid timely, and district employees should obtain timely approval for travel that requires state administrator/board approval.
24. The district should centralize all purchasing, bidding, tagging and salvage procedures. This would ensure that one individual or department is responsible for all items districtwide. This would centralize knowledge, standardize procedures and increase accountability.
25. 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 2 CFR 200.313. 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.
26. 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.
27. The district should ensure that the inventory is continually updated for additions and deletions.
28. The inventory list should be annually reconciled to the accounting records of items purchased using object codes 4400, 6400, and 6500.

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
 July 2019 Rating: 2



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. The district adopted Board Policy 3452, Student Activity Funds, at its February 20, 2019 board meeting. Board policy and administrative regulations and procedures governing associated student body should be communicated with the appropriate staff to ensure they are fully implemented at all school sites operating ASBs.
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. An AB 139 Extraordinary Audit for one of the high school ASB programs was completed in August 2018.
3. 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.

However, 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.

4. 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 ASB clerk at Inglewood High School indicated they need more frequent and detailed trainings on how to operate the ASB accounts. This comprehensive high school operates a large ASB program with staff who use an Excel spreadsheet to track checks and deposits. Although the clerk 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.
5. 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.

The district engaged a consultant several years ago that converted all the manual and spreadsheet ASB 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. More than three years ago, the IT Department purchased QuickBooks software for a second time but has not provided training in its use to school site staff members responsible for ASB.

6. During this review period, interviews with staff indicated the district is considering the purchase of another software program, instead of using QuickBooks, which was never implemented. 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.
7. At the two sites FCMAT selected for review of student body accounts, the ASB clerks collect the cash from sales of items such as physical education (PE) clothes, spirit T-shirts and yearbooks, and are also the custodians of the cash. The clerks count the money by themselves, prepare the deposits and take them to the bank. In both cases, the clerks indicated that the site principals do not know when deposits are made. Effective internal control procedures and the best practices require that an employee counts cash in the presence of another employee and that a deposit slip is completed and signed by both individuals. A different employee should then be assigned to verify that the total shown on the deposit slip matches the amount deposited at the bank.
8. Interviews with staff indicated that not all ASB expenses are preapproved. In addition, the ASB clerks sometimes write checks without the proper documentation that ensure items or services have been received. Education Code Section 48933(b) requires that all ASB expenses be approved before funds are expended. In addition, all documentation, including ASB meeting minutes authorizing the purchase, approved purchase order, verification of receipt of goods or services, and the vendor invoice should be obtained before checks are written for payment.
9. Interviews with staff at the middle school selected for review indicated that students are required to purchase PE uniforms from the student store. If students cannot afford to purchase the uniforms, they are referred to the parent center at the district office to obtain a voucher to receive a free uniform. The California attorney general has issued an opinion that indicates charging for standardized gym clothes for physical education classes, or uniforms, is not allowed. A student's grade cannot be adversely affected by not wearing the standardized clothes when the failure to wear such clothes is beyond the student's control.

Interviews with staff also indicated that the middle school sells caps and gowns for eighth-grade graduation ceremonies. Education Code Section 49011 states that pupils shall not be required to pay a fee for participation in an educational activity.

Recommendations for Recovery

1. The district should share Board Policy 3452 with school site administrators, student body advisors, and staff performing bookkeeping roles at the school sites, as well as district office personnel who are assigned to oversee ASB activities.
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 determine the software system that best meets its needs, implement it, and provide staff training to streamline ASB accounting. Using a centralized system will provide district office staff with the ability 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.
8. The district should ensure that all ASB expenses are approved in accordance with Education Code Section 48933(b) before funds are expended.
9. The district should ensure that effective internal control procedures are implemented inclusive of requiring two employees to count cash together and complete the deposit slip, assigning another employee to verify that the total shown on the deposit slip matches the amount deposited at the bank, and obtaining all proper documentation before checks are written.
10. The district should ensure that students are not charged any unallowable fees.

Standard Partially Implemented

July 2013 Rating: 2

July 2014 Rating: 1

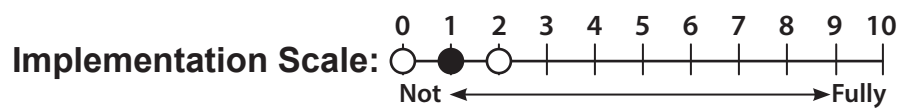
July 2015 Rating: 1

July 2016 Rating: 1

July 2017 Rating: 0

July 2018 Rating: 0

July 2019 Rating: 1



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 are necessary 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 2016-17 annual audit continues to include 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 violates California Education Code Section 48937.

2. 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.
3. The district's annual audited financial statements continue to include a reoccurring ASB audit finding. The most recent audit completed by the SCO for the fiscal year ended June 30, 2017 included Finding 2017-006 – 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). The District did not provide any financial statements 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 2017-18 audit was not complete at the time of FCMAT's fieldwork; however, interviews with district and site staff indicate this finding has not been resolved.

4. 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 schools that have organized ASBs to send W-9 forms to the district office.
5. 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.
6. The most recent ASB trainings occurred on May 22 and 30, 2018, which included discussion of internal controls and the district's audit findings. This training event was hosted by the Business Services Department and facilitated by FCMAT. Twenty-five attendees representing the school sites that have ASB organizations attended, as well as employees from Business Services. However, not all site administrators who oversee ASB organizations attended the training.

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 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.
4. 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. The district should make such training mandatory for all employees and administrators who are responsible for ASB funds.
5. The business office should conduct periodic internal audits of ASB funds to test for and ensure compliance.
6. 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

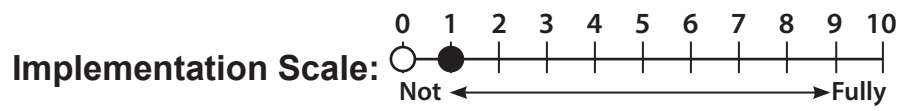
July 2015 Rating: 0

July 2016 Rating: 0

July 2017 Rating: 0

July 2018 Rating: 1

July 2019 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 2018-19 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. As of the start of fiscal year 2018-19, the district included detailed assumptions in the board agenda backup materials with each of its required budget submissions. Supporting assumptions provided 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
 - STRS, PERS and health insurance increases and the impact to the budget
 - Fiscal Stabilization Plan (FSP)

However, assumptions are lacking in the following areas:

- Staffing reductions that correlate to the amounts projected in the district's MYFP
- The district's increase in contributions to restricted programs
- Other changes because of declining enrollment and related factors, such as program reductions
- A summary table of the multiyear financial projections that reflect the district's financial position

Although the assumptions provided with the board agendas are more than what was provided with some of the past budget submissions and continue to evolve each budget reporting period, the focus remains on the current year, and no detailed document that describes all of the assumptions used to develop each year of the district's general fund MYFP is presented.

3. The district's second interim report (Form MYP) shows the same amount for reserve for economic uncertainties in each fiscal year instead of the amounts identified in the criteria and standards, which is three percent of the total expenditures for each fiscal year.
4. The district narrative and PowerPoint presentation for the 2018-19 adopted budget failed to articulate if the Local Control Accountability Plan (LCAP) is interfaced with the budget and if the district is demonstrating increased or improved services for its unduplicated pupils pursuant to 5 CCR 15496(a). There is no indication that the district has isolated supplemental and concentration grant funds.
5. The 2017-18 third interim report, which was presented at the May 30, 2018 board meeting, included a slide that stated the district should expect to see improvements to its budget at both the estimated actuals and the unaudited actuals reporting periods in a total amount of approximately \$1 million. If the CBO is aware of any improvements to the budget, the improvements should be recognized as soon as the information is known to depict a more realistic financial position. In the table below, the 2017-18 unaudited actuals show an improvement of \$1,022,786 as compared to the third interim. This seems to align with the expected cost savings that were discussed in the third interim presentation.

Description	2017-18 Third Interim Unrestricted	2017-18 Unaudited Actuals Unrestricted	Differences
Date Prepared	5/24/2018	8/31/2018	
Beginning Balance	\$ 9,033,853.14	\$ 8,910,725.68	\$ (123,127.46)
Revenues			
Local Control Funding Formula	97,285,263.00	97,622,816.37	337,553.37
Federal Revenues	51,268.00	4,820.64	(46,447.36)
Other State Revenues	3,033,839.00	3,133,672.31	99,833.31
Other Local Revenues	810,254.00	946,994.12	136,740.12
Total Revenues	\$ 101,180,624.00	\$ 101,708,303.44	\$ 527,679.44
Expenditures			
Certificated Salaries	34,666,603.00	34,176,765.50	(489,837.50)
Classified Salaries	10,463,111.00	9,825,444.95	(637,666.05)
Employee Benefits	20,395,021.00	19,789,668.01	(605,352.99)
Books and Supplies	874,905.00	714,930.30	(159,974.70)
Services & Other Operating	8,954,788.00	8,604,599.07	(350,188.93)
Capital Outlay	42,502.00	-	(42,502.00)
Other Outgo	1,393,928.00	1,610,542.30	216,614.30
Total Expenditures	76,790,858.00	\$ 74,721,950.13	\$ (2,068,907.87)
Excess (Deficiency) of Revenues Over Expenditures	\$ 24,389,766.00	\$ 26,986,353.31	\$ 2,596,587.31
Contributions to Restricted Programs	(31,156,077.00)	(32,606,750.49)	(1,450,673.49)
Ending Fund Balance	\$ 2,267,542.14	\$ 3,290,328.50	\$ 1,022,786.36

6. Adopted Budget 2018-19: The state administrator approved the district's 2018-19 budget on June 28, 2018. The adopted budget as submitted to the county office showed a reserve for economic uncertainty of 2.77% for fiscal year 2018-19, and 3% for each of the two subsequent fiscal years. The district's budget included an ongoing \$4.05 million reduction to employee health benefits annually beginning in 2018-19. In addition, the adopted budget included further reductions of \$4.5 million for 2019-20 and an additional \$3.6 million for fiscal year 2020-21 to enable the district to meet its required 3% reserve in those years. However, the additional reductions were nonspecific and were not part of a substantiated fiscal stabilization plan. The county office completed its review of the district's adopted budget but was unable to approve the budget as submitted. The county office required the district to submit a revised adopted budget on or before October 8, 2018 that included an updated fiscal stabilization plan with alternative options for any contingent expenditure reductions and that identified and allocated the expenditure reductions for fiscal years 2019-20 and 2020-21.

While the district was working on revisions to the disapproved adopted budget, Assembly Bill 1840 was passed by the legislature on August 31, 2018 as a budget trailer bill and became effective on September 17, 2018. AB 1840 provides for several changes in the oversight of fiscally distressed districts and establishes specific requirements for the Inglewood Unified School District in exchange for providing financial resources under certain circumstances.

AB 1840 changes the former state-centric system to be more consistent with the principles of local control. Several duties formerly assigned to the SPI are now assigned to the county superintendent, with the concurrence of the SPI and the president of the State Board of Education. While AB 1840 does not change the definition of or criteria for fiscal insolvency, it does change the structure of how fiscally insolvent districts are administered once a state emergency appropriation has been made. Additionally, AB 1840 established Education Code Section 42161, which states:

(a) For the 2018–19 fiscal year, the Inglewood Unified School District shall do both of the following:

(1) Meet the requirements for qualified or positive certification for the school district's second interim report pursuant to Article 3 (commencing with Section 42130) of Chapter 6.

(2) Complete comprehensive operational reviews that compare the needs of the school district with similar school districts and provide data and recommendations regarding changes the school district can make to achieve fiscal sustainability.

(b) Beginning with the 2019–20 fiscal year, the Budget Act shall include an appropriation for the Inglewood Unified School District, if the school district complies with the terms specified in subdivisions (a) and (c), in the following amounts:

(1) For the 2019–20 fiscal year, up to 75 percent of the school district’s projected operating deficit, as determined by the County Office Fiscal Crisis and Management Assistance Team, with concurrence with the Department of Finance.

(2) For the 2020–21 fiscal year, up to 50 percent of the school district’s projected operating deficit, as determined by the County Office Fiscal Crisis and Management Assistance Team, with concurrence with the Department of Finance.

(3) For the 2021–22 fiscal year, up to 25 percent of the school district’s projected operating deficit, as determined by the County Office Fiscal Crisis and Management Assistance Team, with concurrence with the Department of Finance.

(c) Disbursement of funds specified in subdivision (b) shall be contingent on the Inglewood Unified School District’s completion of activities specified in the prior year Budget Act to improve the school district’s fiscal solvency. These activities may include, but are not limited to, all of the following:

(1) Completion of comprehensive operational reviews that compare the needs of the school district with similar school districts and provide data and recommendations regarding changes the school district can make to achieve fiscal sustainability.

(2) Adoption and implementation of necessary budgetary solutions, including the consolidation of school sites.

(3) Completion and implementation of multiyear, fiscally solvent budgets and budget plans.

(4) Qualification for positive certification pursuant to Article 3 (commencing with Section 42130) of Chapter 6.

(5) Sale or lease of surplus property.

(6) Growth and maintenance of budgetary reserves.

(7) Approval of school district budgets by the Los Angeles County Superintendent of Schools.

(d) Funds described in subdivision (b) shall be allocated to Inglewood Unified School District upon the certification of the County Office Fiscal Crisis and Management Assistance Team, with concurrence from the Los Angeles County Superintendent of Schools, to the Assembly Committee on Budget, Senate Committee on Budget and Fiscal Review, and the Department of Finance that the activities described in subdivision (c), as specified in the prior year Budget Act, have been completed. Additionally, by March 1 of each year, through March 1, 2021, the County Office Fiscal Crisis and Management Assistance Team, with concurrence from the Los Angeles County Superintendent of Schools, shall report

to the Assembly Committee on Budget, Senate Committee on Budget and Fiscal Review, and the Department of Finance the progress that Inglewood Unified School District has made to complete the activities described in subdivision (c), as specified in the prior year Budget Act.

(e) The activities described in subdivision (c) shall be determined in the annual Budget Act based on joint recommendations from the County Office Fiscal Crisis and Management Assistance Team and the Los Angeles County Superintendent of Schools. These recommendations shall be submitted to the Assembly Committee on Budget, Senate Committee on Budget and Fiscal Review, and the Department of Finance by March 1 of each fiscal year, through March 1, 2021, in conjunction with the certification described in subdivision (d).

(f) Until June 30, 2019, the Superintendent may waive the reimbursement determination specified in Section 18054 of Title 5 of the California Code of Regulations for Inglewood Unified School District's 2016–17 fiscal year California state preschool program contract in order to resolve the school district's outstanding child development reimbursement liability to the state.

On October 4, 2018, the state administrator approved a revised 2018-19 adopted budget and an updated fiscal stabilization plan. The fiscal stabilization plan included detailed reductions for fiscal years 2019-20 and 2020-21 that were not contingent on negotiations or other factors. The major revisions to the budget included additional revenue from a facility use agreement with a local charter school, revisions to LCFF revenues, and, because the district had closed the books for the previous year, a higher-than-estimated beginning fund balance. In the revised budget, expenditures were higher because of the reversal of the estimated \$4 million savings to employees' health benefits, which was partially offset by a one-time loan payment deferral on the district's state loan for fiscal year 2018-19. The loan payment deferral was granted by the director of the California Department of Finance under preexisting authority.

The revised adopted budget's MYFPs for each fiscal year fall short of the district's minimum reserve requirement of 3.00%. However, the district submitted an updated fiscal stabilization plan that identifies specific ongoing cost reduction measures, negotiable expenditure reductions, and contingent revenue enhancements.

The district was projected to have an unrestricted general fund deficit of \$614,978, an ending fund balance of \$2,675,351 and a reserve of 2.05% for 2018-19, an ending fund balance of \$2,811,420 and a reserve of 2.29% for 2019-20, and an ending fund balance of \$2,803,469 and a reserve of 2.35% for 2020-21.

The budget reflects the impacts of continued declining enrollment: 521 fewer students in 2018-19 than in the previous year, a further 464 fewer students in 2019-20, and a further 378 fewer students in 2020-21. The projected ADA is estimated to be 8,351 in 2018-19, 7,907 in 2019-20, and 7,501 in 2020-21.

In a letter dated October 8, 2018, the county office concluded that the district was making progress in addressing its structural deficit and reminded the district that the fiscal stabilization plan must be implemented and monitored to ensure the required 3% reserve is met.

7. First Interim Budget 2018-19: The state administrator approved the 2018-19 first interim financial report on December 5, 2018, and the district self-certified as qualified, meaning it may not meet its financial obligations for the current fiscal year or the two subsequent fiscal years. As shown in the table below, the district's efforts to control costs by staffing more efficiently, reducing operating budgets and implementing other planned actions and services resulted in a projected net increase of \$1.45 million in its unrestricted general fund ending balance in the 2018-19 fiscal year. The impact of those reductions eliminates the district's previous deficit amount, replacing the deficit with a projected surplus of \$835,097, which increases the district's projected ending fund balance to \$4.1 million, creating a 3.20% reserve for economic uncertainties.

The district's 2018-19 first interim report submitted to the county office included projections that rely on planned actions contingent on external factors, including additional state apportionments, totaling \$4.59 million in 2019-20 and \$6.02 million in 2020-21 to meet the required reserve levels. By removing the district's projected AB 1840 income and other planned actions contingent on external factors the MYFP shows a deficit of \$4.59 million in 2019-20, resulting in a projected ending fund balance of negative \$467,117, for a negative 0.39% reserve. For fiscal year 2020-21 the MYFP shows a deficit of \$6.02 million; when this is combined with the negative beginning fund balance from the prior year, the projected ending fund balance is a negative \$6.49 million, for a negative 5.52% reserve. One of the conditions for the district to be considered for state assistance under AB 1840 is that it meet the requirements for a qualified or positive budget certification at the 2018-19 second interim report and for positive certifications in 2019-20 and 2020-21; therefore, the district must continue to identify and implement additional ongoing cost reductions and/or revenue increases.

The county office completed a review of the district's first interim report and the updated fiscal stabilization plan and concurred with the district's qualified certification. Although the district has identified noncontingent expenditure reductions in the amount of \$3.79 million in fiscal year 2019-20 and \$6.62 million in fiscal year 2020-21, the district will not meet the required reserve levels without relying on apportionments under AB 1840.

Including apportionments under AB 1840 was not appropriate at the time the first interim was prepared, filed with the county office and reviewed by the county superintendent. The district has identified additional cost savings and revenue increases; however, these are contingent on external factors and cannot be guaranteed. They include revenues from the leasing of underused or surplus land and additional consolidation of schools.

Description	2017-18 Unaudited Actuals Unrestricted	2018-19 Revised Adopted Budget Unrestricted	2018-19 First Interim Unrestricted	Difference Revised Adopted Budget to First Interim
Beginning Balance	8,910,726	3,290,329	3,290,329	
Revenues				
Local Control Funding Formula	97,622,816	97,311,229	97,546,550	235,321
Federal Revenues	4,821	10,000	10,000	-
Other State Revenues	3,133,672	3,034,679	3,080,696	46,017
Other Local Revenues	946,994	903,000	904,880	1,880
Total Revenues	101,708,303	101,258,908	101,542,126	283,218
Expenditures				
Certificated Salaries	34,176,766	31,609,767	31,512,648	(97,119)
Classified Salaries	9,825,445	9,890,134	9,828,352	(61,782)
Employee Benefits	19,789,668	19,575,111	18,875,275	(699,836)
Books and Supplies	714,930	927,040	882,174	(44,866)
Services & Other Operating	8,604,599	9,007,023	8,528,528	(478,495)
Capital Outlay	-	40,000	40,000	-
Other Outgo	1,610,542	(866,916)	(1,204,345)	(337,429)
Total Expenditures	74,721,950	70,182,159	68,462,632	(1,719,527)
Excess (Deficiency) of Revenues Over Expenditures	26,986,353	31,076,749	33,079,494	2,002,745
Contributions to Restricted Programs	(32,606,750)	(31,691,727)	(32,244,397)	(552,670)
Ending Fund Balance	3,290,329	2,675,351	4,125,426	1,450,075
3% Required Reserves		3,652,747	3,703,137	
Revolving Cash/Stores		(\$180,000)	(\$180,000)	
Unassigned/Unappropriated		(1,157,397)	242,289	
Total Available Reserves by Percent		2.05%	3.20%	

8. Second Interim Budget 2018-19: The state administrator approved the 2018-19 second interim financial report on March 13, 2019, and the district self-certified as qualified. The major revisions reported in the district's second interim report were divided into five categories: 1) average daily attendance, 2) special education expenditures, 3) other operational items, 4) redevelopment agency fund balance, and 5) LACOE additional support/intervention costs. Below is a summary of the reported change drivers in each of those categories.

Average Daily Attendance

The district reported a deterioration of attendance rates. This late-in-the-year decline in attendance rates was experienced last fiscal year as well and was attributed to higher than normal student illness. The reported decline in attendance rates was 0.74%, or 62 ADA. Partially offsetting this decline in attendance rate was the discovery that attendance for 20 transitional program students was not recorded. The district estimated that these 20 students would generate 18 ADA.

Special Education Expenditures

The district reported increases in both Special Education Local Plan Area (SELPA) chargebacks to the district and contracted services. Special education students served by the SELPA grew from 50 to 70 over the course of the school year. The district estimated an increase of \$2.2 million in special education costs.

Other Operational Expenditures

The district reported a variety of increases in other operational expenditures over and above what was anticipated at first interim report, including the following:

April 2020 advisory board election costs	(\$138,879)
Increase in contracted LVN services	(237,000)
Increase in security services costs	(115,000)
Increase in personnel costs	(20,677)
Increase in utility costs	(50,000)
Net increases in other costs	(43,088)

Redevelopment Agency Fund Balance

The district continues to receive annual tax increment payments from former redevelopment agencies (RDAs). Traditionally, the district has not budgeted for RDA revenues but accounted for them when received. The second interim report projects using the accumulated fund balance of \$2.98 million to make the district's contribution to the routine restricted maintenance account to free unrestricted funds to cover the increasing special education costs.

County Office Additional Support/Intervention Costs

The district did not account for additional 2018-19 support and intervention services provided by LACOE under AB 1840. The estimated costs included in the second interim report was approximately \$233,333.

The overall impact to the budget was a net increase in the unrestricted fund balance of \$29,134, leaving the district with a projected ending fund balance of \$4,154,559, which represents a 3.14% reserve.

As with the district's first interim, the second interim report submitted to the county office included projections that rely on various planned actions contingent on external factors as well as other unexplained amounts and additional state AB 1840 apportionments for a total of \$6.86 million in 2019-20 and \$8.22 million in 2020-21 to meet the required reserve levels. Without the additional reductions and the AB 1840 revenues, the MYFP shows a deficit of \$6.86 million in 2019-20, resulting in a projected ending fund balance of negative \$2,710,367, for a negative 2.22% reserve. For fiscal year 2020-21, the MYFP shows a deficit of \$8.22 million; when this is combined with the negative beginning

fund balance from the prior year, the projected ending fund balance is a negative \$10.93 million, for a negative 9.05% reserve. One of the conditions for the district to be considered for state assistance under AB 1840 is that it meet the requirements for a qualified or positive budget certification at the 2018-19 second interim report and for positive certifications in 2019-20 and 2020-21; therefore, the district must continue to identify and implement additional ongoing cost reductions and/or revenue increases.

The county office completed a review of the district's second interim report, which indicated that the district will not be able to achieve a balanced budget for 2019-20 and 2020-21 without additional State apportionment under AB 1840, and concurred with the district's qualified certification. The county office required the district to submit an updated fiscal stabilization plan that provides the status of the planned reductions, including alternative options for contingent expenditure reductions and revenue enhancements.

Including apportionments under AB 1840 was not appropriate at the time the second interim was prepared, filed with the county office and reviewed by the county superintendent.

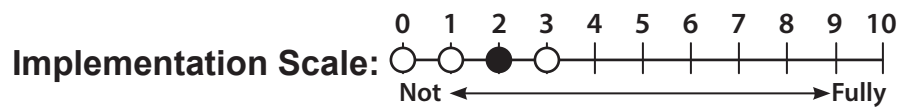
Recommendations for Recovery

1. A comprehensive detailed list of MYFP assumptions should be included in the budget and interim report documents that are presented to the state administrator/board at each reporting period.
2. The district should examine its MYFP in conjunction with its LCAP to ensure it complies with the requirements of LCFF funding. The district should also ensure that its budget narrative documents articulate if the LCAP is interfaced with the budget and if the district is demonstrating increased or improved services for unduplicated pupils.
3. The district should analyze student attendance to identify what is causing the deterioration of the attendance rates.
4. The district should isolate the reserve for economic uncertainties from the unassigned/unappropriated fund balance on the SACS forms.
5. Presentation materials provided to the state administrator/board at each budget reporting period should include details for the two subsequent fiscal years that reflect the district's financial position.
6. The district should continue to identify measures to enhance revenue and/or reduce expenditures and eliminate its structural deficit.
7. The district should recognize changes to the budget as soon as they are known to depict a more accurate financial position.

8. The district should monitor and update the fiscal stabilization plan to ensure its reserves for economic uncertainties are met.
9. The district should not include expenditure reductions in its budget or MYFP that are contingent on external factors.
10. The district should not include revenues, such as AB 1840 funds, in its MYFP unless legislation has passed stating the entitlement amount.

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
July 2019 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 contingent on external factors and the receipt of AB 1840 funds as outlined in the district's fiscal stabilization plan.
2. During this review period, the district settled negotiations with its bargaining units and approved the tentative agreements at the September 19, 2018 board meeting. These agreements closed negotiations for the prior unsettled years, 2016-17 and 2017-18. Additionally, the settlements are for two fiscal years, meaning there are no reopeners until 2020-21; at that time each party may reopen two articles as well as salary and benefits. The district prepared multiyear financial projections outlining the impact of the tentative agreements prior to taking action on them.
3. Given large increases in special education costs and the resulting contributions from the unrestricted general fund, declining enrollment, and increased employer contributions for pension benefits, it is unclear how the district will be able to reduce deficit spending and balance its budget in the subsequent two fiscal years without additional funding and/or concessions from its bargaining units.

Recommendations for Recovery

1. The district should ensure 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 stabilization plan, excluding those items that are contingent on external factors, and the LCAP into the MYFP.

Standard Partially Implemented

July 2013 Rating: 0

July 2014 Rating: 1

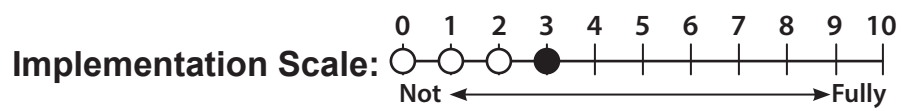
July 2015 Rating: 1

July 2016 Rating: 1

July 2017 Rating: 1

July 2018 Rating: 2

July 2019 Rating: 3



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 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. On May 21, 2018 the district negotiated a tentative agreement with ITA that begins July 1, 2018 and ends June 30, 2021. While the majority of the tentative agreement addressed various articles, one of the most significant changes was to the employees' health benefits. Effective October 1, 2018 both parties agreed to change the maximum employer contribution to medical benefits from the Kaiser HMO plan to the lowest cost HMO plan. The district's maximum monthly contribution to employee medical benefits is equivalent to 100% of each tier (one-party, two-party, three or more) of the lowest cost HMO plan. The district estimated the annual savings to be \$53,686 in the first fiscal year with ongoing savings in the subsequent fiscal years.

In a memorandum of understanding (MOU) dated August 22, 2018, the parties agreed to implement the May 21, 2018 tentative agreement without any contingency tied to state relief, subject to ratification by the bargaining unit and approval of the state administrator. However, the AB 1200 public disclosure document states that the agreement is contingent upon AB 1840 being signed into law. District administration should review these documents prior to submission to the state administrator and county office of education to ensure that all information is accurate and aligns with the details of the tentative agreement. The AB 1200 disclosure and the tentative agreement were approved at the September 19, 2018 board meeting (see Standard 12.2).

3. On August 22, 2018 the district negotiated a tentative agreement with CalPro for the period beginning July 1, 2018 and ending June 30, 2021. As with ITA, the tentative agreement addressed various articles, and one of the most significant changes was to the employees' health benefits. Effective October 1, 2018 the maximum district annual contribution for medical insurance for each eligible full-time unit member is equivalent to 100% of each tier (one-party, two-party, or three or more) of the lowest cost HMO

plan. The district estimated the annual savings to be \$51,673. The AB 1200 disclosure and the tentative agreement were approved at the September 19, 2018 board meeting (see Standard 12.2).

4. Government Code Section 3540.2 provides for added oversight related to the collective bargaining process. It requires that a district with a qualified or negative budget certification pursuant to Education Code Section 42131 allow the county office of education at least 10 working days to review and comment on any proposed agreement between the exclusive representative and the public-school employer before it is ratified. Per LACOE, the district submitted both AB 1200 disclosures on September 14, 2018, which only gave the county office three working days to review and comment on the proposed agreements.
5. The county office responded to the district's AB 1200 collective bargaining disclosure when the county superintendent approved the district's revised budget in a letter dated October 8, 2018. Because there were no changes to the salary schedules and the employer contribution for medical benefits was the lowest HMO plan for 2018-19 and 2019-20, the county office maintained that the cost of the settlements would not materially alter the district's near-term fiscal outlook. As part of the district's collective bargaining agreements with ITA and CalPro, a standing advisory health insurance committee has been established to identify options for reducing health benefit cost increases. In January 2018, the district switched from its previous vendor California Schools VEBA, a joint labor-management benefits trust, to California's Valued Trust (CVT), to provide health and welfare benefits.

Interviews indicated that although the district switched to CVT as of 2018, and had only been with VEBA since 2015 before switching to CVT, the committee has submitted a request for proposals to vendors for health and welfare benefits. Switching vendors too often may have an adverse financial impact on the district because vendors could increase rates more rapidly to cover potential losses.

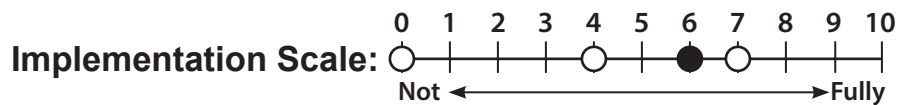
Recommendations for Recovery

1. Under AB 1840, when a school district loses local control, the county office of education is the oversight agency, with the concurrence of the SPI and the president of the State Board of Education. The state administrator's role and responsibilities are subject to the discretion of the county office, 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 to all bargaining units, 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 3547.5 and 3540.2 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 information provided in the AB 1200 public disclosure forms should be checked for accuracy before inclusion in the board agenda documentation.
5. The district administration should monitor the actions of the advisory health insurance committee to ensure there is no adverse impact to the district.

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
 July 2019 Rating: 6



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

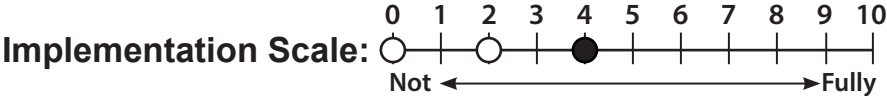
1. GC 3547(a) requires all initial proposals of exclusive representatives and the school district to be presented at a public meeting. Additionally, GC 3547(b) prohibits meetings and negotiations from taking place until a “reasonable time has elapsed after the submission of the proposal to enable the 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. No proposals for 2017-18 reopeners for the ITA or CalPro contracts were sunshined prior to the April 1 contractual deadline. During the prior review period, interviews indicated that the district had agreements with both bargaining units that waived the April 1 date memorialized in the contracts; however, this exception to contract terms had not been memorialized in writing.
3. For fiscal years 2016-17 and 2017-18, the district and ITA were unable to come to an agreement on the reopeners, and impasse was declared. The district and ITA entered into mediation but were still unable to come to an agreement. Therefore, both parties participated in a fact-finding hearing on May 15, 2018, and as a result of continued negotiations, the district and ITA reached a settlement. As discussed in Standard 12.2, the tentative agreement, which closed negotiations for 2016-17 and 2017-18 and provided for no reopeners until 2020-21, was approved at the September 19, 2018 board meeting.
4. As discussed in Standard 12.2, a tentative agreement with CalPro, which closed negotiations for 2016-17 and 2017-18 and provided for no reopeners until 2020-21, was approved at the September 19, 2018 board meeting.

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 and 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
July 2019 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. FCMAT's interviews indicated that district administration sought input to the collective bargaining process from principals and other certificated personnel prior to the tentative agreements being approved at the September 19, 2018 board meeting.
2. Documentation provided to FCMAT showed that the impact to the budget of all proposed contract modifications were being analyzed before consideration.
3. 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 the prior 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.
4. The tentative agreement between ITA and the district, which was approved at the September 19, 2018 board meeting, facilitates transfers and reassignments, adds doctoral and National Board Certification stipends, adds procedures and establishes a committee to support health and safety in the classroom and on campus, and expands student discipline procedures. In addition, language in a MOU approved at that meeting

includes a pilot program to bank hours, allowing more time for meetings, preparation, collaboration and professional development. A separate MOU was approved 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 agreement decreases 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 should also reduce deficit spending.

5. The tentative agreement between CalPro and the district, which was approved at the September 19, 2018 board meeting, includes language that addresses the bidding process for transportation routes and updates the leaves of absence provisions to conform to current law. The agreement also decreases 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.
6. During the prior review period, 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. At the September 19, 2018 board meeting, approval was given to change the district's maximum annual contribution for medical insurance for management employees to mirror what was provided to the certificated and classified bargaining units; the change became effective January 1, 2018.
7. 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.

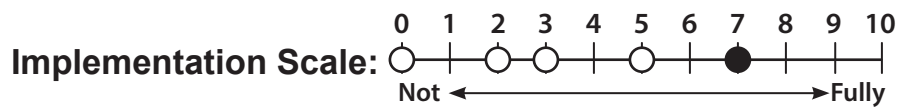
Recommendations for Recovery

1. The input process for developing initial proposals before they are presented at a public hearing 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 all 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
July 2019 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

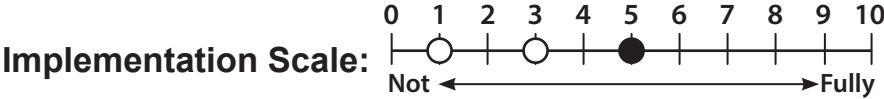
1. The district has created a District Technology Advisory Committee (DTAC) to guide the district in its use and selection of technology. Committee members include lead technology teachers, principals, cabinet members, department leads, and senior IT staff. There have been several committee meetings during the 2018-19 school year, and the meetings encourage dialog on what is working, what is not working, and how the district can improve learning through technology innovation. Meeting agendas, minutes, and other related materials are distributed via email to all committee members.
2. The executive director of IT routinely attends LCAP planning meetings where technology use, as noted in the plan, is discussed. These meetings, along with the DTAC meetings, have helped the Educational Services and Information Technology departments to better understand how they can work together to improve.
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 eTrition 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. The district has improved the CALPADS processes and no longer needs external consultants to provide aid in this area.
4. The district uses financial management software provided by LACOE that complies with SACS for uniform statewide financial reporting.

Recommendation for Recovery

1. The district should continue the District Technology Advisory Committee (DTAC) meetings to ensure that all parties have an opportunity to speak, listen, learn, and guide the use of technology.

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
July 2019 Rating: 5



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. Because of staff turnover in previous years, the district hired a consultant to assist with CALPADS reporting. A consultant was not retained for the 2018-19 school year due to the development of internal capacity to support the CALPADS process. A CALPADS processing team consisting of the database administrator, select staff from the business office, and the executive director of IT are responsible for CALPADS reporting.
2. Over the past few years, the database administrator has made significant improvements in the automation of data flow between many disparate systems including HRS, the eTritition 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 Human Resources Department containing the staffing 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 Human Resources 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 on information residing in the HRS system. In addition, automated flows of data from eTritition and SEIS into Aeries has resulted in less manual labor and increased data accuracy.
3. 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. Complete detailed documentation of the process has not been finished; however, the database administrator continues to develop the documentation, which the district plans to use as a desktop manual for those involved in the CALPADS process.

4. The district still 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.
5. School site principals have online access to their site budgets through the PeopleSoft financial system and 1-on-1 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. The combination of these two methods provides principals multiple avenues to receive up-to-date budget information.
6. Correction of errors in the position control system continues to be a focus of both the business and human resources offices during this review period. As in previous years, current efforts include identifying and eliminating those open and budgeted positions, which have not or will not be filled. Human resources 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; however, some staff supporting the position control system indicated they need additional training to fully understand the system. Business and human resources staff hold meetings to review data in the system and resolve any inaccuracies. Position control reports are sent to each department and school site for review in the spring as part of the budget development process.

In fall 2017, the district began implementing 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 ensure that any changes to position assignments are monitored and, where needed, updated in the position control system. Human resources 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 two years significant improvements were made in the process and accuracy related to position control data, and the 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 disparate systems such as HRS, eTriton and SEIS 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. Documentation is critical to ensure the process can continue in the event of staff turnover.

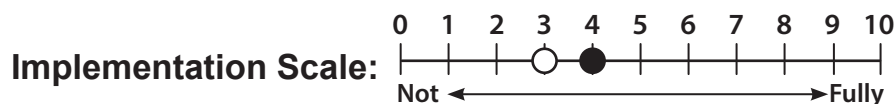
3. Although a large portion of a professional development needs assessment was completed to prepare to issue the district's now-outdated technology plan, a complete skills assessment of administrators, teachers and support staff should be performed to better use the information systems utilized by the 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 human resources offices should continue to be focused on correcting errors in position control and keeping information in the system up-to-date 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. Staff that use the position control system should be assessed for their knowledge of the system and provided training if needed.

5. The district should ensure that position control reports are sent more frequently to departments and school sites (e.g., during budget development and at each interim budget reporting period) so that data can be reviewed and corrected if needed.

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
 July 2019 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. The DTAC meets and reviews hardware and software standards, which are set by mutual agreement of the executive director of IT, principals, Educational Services leadership, and teachers knowledgeable about classroom technology use. 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. The IT Department has created documentation on how to access quotes for both standard and nonstandard hardware items. Copier standards have also been developed because these devices also serve as fax machines, scanners, and printers. The IT Department has internal documentation on preferences for copiers and replacement network equipment including servers.
3. The use of the PeopleSoft financial system for routing technology purchase requisitions for approval has continued to allow the executive director of IT to review all technology purchases to ensure conformity. Working together the business office and IT Department have ensured that all requests for technology acquisition are routed through the PeopleSoft system. 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.

Recommendation for Recovery

1. The district should continue to publish on its online Administrative Handbook a complete list of technology standards for equipment used by administrators, teachers, and students.

Standard Partially Implemented

July 2013 Rating: 2

July 2014 Rating: 2

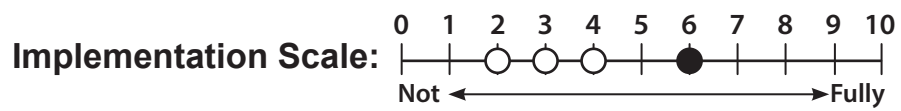
July 2015 Rating: 2

July 2016 Rating: 2

July 2017 Rating: 3

July 2018 Rating: 4

July 2019 Rating: 6



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. During the prior review period, the IT Department provided 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 through this system. 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 as a result of an increased push by IT leadership to use the system, approximately 90% 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 in 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.

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. The IT Department has begun work on implementing the School Dude Insight module. Reconciliation between School Dude's Asset Management system and the Insight module is being done to determine what assets have been found that were not recorded in the asset management system. 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 in an Excel spreadsheet, which was not shared electronically with anyone else. The warehouse senior storekeeper now performs limited asset tagging but reported that he has no access to this Excel spreadsheet.
5. As reported in prior review periods, the warehouse does not receive all technology equipment since most shipments are delivered directly to the departments and school sites. Purchases of both standards-based equipment such as laptops, Chromebooks and other devices, and non-standards-based equipment such as special orders, are purchased from the district's list of value-added resellers (VARs). When equipment is ordered from the VARs, the vendor tags the items prior to shipping and provides the district with an electronic data file containing information such as make, model, serial number, and asset tag number. For all other vendors, 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.

Recommendations for Recovery

1. The district should formalize its strategic vision and planning for the use of the networking infrastructure equipment such as routers, switches, servers, and data storage 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 lifecycle replacement plan that is represented in its multiyear budget will help ensure funding for future upgrades.
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, except for items ordered through the list of VARs, 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

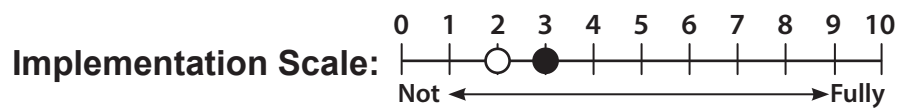
July 2015 Rating: 2

July 2016 Rating: 3

July 2017 Rating: 3

July 2018 Rating: 3

July 2019 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

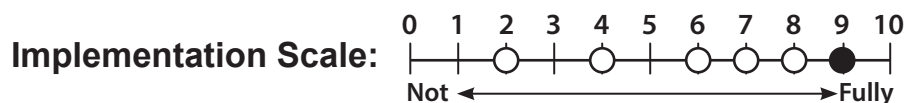
1. The district uses Chromebooks to administer the Smarter Balanced Assessment Consortium tests and is generally pleased with their use and performance; no criticisms were heard during interviews.
2. The executive director of IT reports to the chief business official and meets regularly with all directors 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 10 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
July 2019 Rating:	9



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. Beginning in the 2009-10 fiscal year, the district has used an independent consultant to provide E-Rate consulting services and prepare district claims. During this review period, the district established a new contract with Infinity Communications and Consulting to provide these services.
3. The district still does not have a specific 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. However, the establishment this year of a District Technology Advisory Committee provides the basis for such discussions. Minutes from the December 11, 2018 DTAC meeting show that E-Rate usage and qualification was discussed.
4. The district applied for California Teleconnect Fund (CTF) discounts on March 10, 1998 and was approved on July 21, 1999. The executive director of IT stated that as part of the district's switch to Infinity Communications and Consulting for E-Rate assistance, the vendor performed an audit of eligible CTF accounts and determined that the district is receiving CTF discounts on all eligible services.
5. The district's 2018 E-Rate Form 471, states that the percentage of students in the district eligible for the National School Lunch Program (NSLP) is 83%, which qualifies the district for an 85% discount on eligible hardware (also known as Category 2 funding) and a 90% discount on eligible internet and data communication services (also known as Category 1 funding). The district's eligibility percentage for free and reduced-price meals is near threshold levels of E-Rate funding.
6. 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. During the prior review period, FCMAT examined one invoice from AT&T dated March 13, 2018, which showed a credit balance of

\$10,001.05. District staff reported that the district no longer has large credit balances due to monitoring performed by the business office, executive director of IT, and the E-Rate consultant.

7. For the 2018 funding year, which runs from July 1, 2018 to June 30, 2019, the district filed multiple Form 470s for districtwide data transport circuits and networking equipment including switches, wireless access, and equipment racks.

Recommendations for Recovery

1. The district should continue to utilize an outside consultant to provide E-Rate consulting services and prepare district claims.
2. The district should ensure that the DTAC discusses in detail the use of E-Rate discounts and timelines. If the DTAC does not perform this function, 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.
3. 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.
4. 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.
5. 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.
6. 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

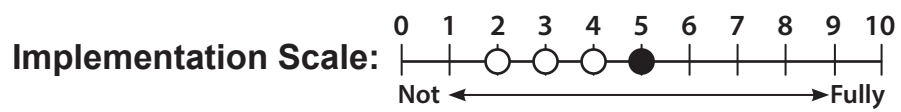
July 2015 Rating: 4

July 2016 Rating: 3

July 2017 Rating: 3

July 2018 Rating: 4

July 2019 Rating: 5



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. 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 and prior review periods, 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. On June 28, 2018, this contract was renewed. At the time of FCMAT's fieldwork, staff could not provide an inventory list generated by this system.

2. The warehouse clerk was responsible for tracking items; recording them in a spreadsheet, noting the description, location, serial number, funding information and tag number; and applying the asset tag. However, that position was eliminated by the board/state administrator at the April 11, 2018 board meeting. Interviews indicated that the warehouse senior storekeeper has taken on some asset tagging duties but has 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, and some technology items are tagged by vendors prior to delivery to the district. Interviews in prior review periods indicated that many food service assets are missing from the initial June 2015 inventory, and only 13 assets in the Police Department were tagged in the June 2015 inventory. Additionally, 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 2016-17 independent audit report was presented to the board/state administrator on January 16, 2019. 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 the district did not respond to inquiries regarding whether assets were sold or disposed of.

3. Although School Dude is an online interactive system, employees interviewed indicated that it does not function 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.

4. 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 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. Interviews with staff indicated that most computer equipment is tagged by the vendor before it is shipped to the district (see Standard 15.8).
5. 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 SCO on the 2016-17 audit report.
6. 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 the Purchasing Department manual do not support the reporting requirements in 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.

Under the current system, once the board/state administrator approves an item as surplus, it is stored until disposal. However, a surplus inventory list is not maintained. 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. For example, the 2017-18 surplus inventory list provided to FCMAT during the prior review period included 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 were 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.

7. During prior review periods, 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 were in the possession of the director of maintenance, operations and transportation. 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. During this review period, no evidence was provided to indicate that this issue has been resolved.

8. 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.
9. The state administrator approved service agreements with Recycle International and TLC Auctions at the June 20, 2018 board meeting. These are the only surplus property disposal vendors approved for the 2018-19 fiscal year. At the time of FCMAT's fieldwork, the district had made 19 deposits totaling \$34,250.39 as a result of the disposal of obsolete and surplus items over the last 12-month period. Twelve of the deposits were received from SA Recycling, a vendor with no 2014-15, 2015-16, 2016-17, 2017-18 or 2018-19 board/state administrator approval to transact recycling services on behalf of the district. One check was from A&I Pallets, who was also not board/state administrator approved.
10. 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 the 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, food service funds were used to purchase three mild coolers that were declared surplus; however, the originating funding source was not recorded on the surplus inventory list.
11. District administrators reported that all campuses have an inventory system for textbooks, but the location of the books 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 the prior review period. During this review period, interviews indicated that the textbook clerk is no longer with the district. There was no evidence that instructional materials were tagged or shipped to other campuses before the purchase of new materials in 2018-19.

School sites reported that they each have their own textbook inventory list and that textbooks sometimes come to the sites with asset tags, but not in all cases. The school sites indicated they have not run short of textbooks during this review period.

12. 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 did not identify funding sources for most of the computer equipment or materials, with the exception of sixteen items of miscellaneous computer equipment purchased with QEIA funds. However, all of the funds generated as a result of the 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 funding sources that procured the assets.

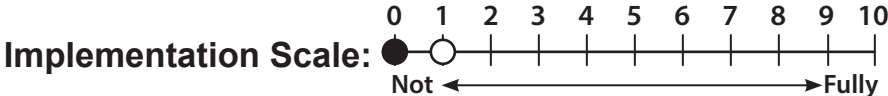
Recommendations for Recovery

1. The district should conduct a physical inventory at least every two years and ensure that all capital assets valued at more than \$10,000 (BP 3400) and other assets valued \$500 to \$9,999 are fully accounted for in the inventory ledger. In addition, 2 CFR 200.313 and 2 CFR 200.33 require that equipment acquired with federal funds be included in the inventory if the acquisition cost exceeds \$5,000. 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 of 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 asset identification, reporting and tagging 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. The purchasing manual 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 in accordance with Education Code requirements.
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 the best practices as it relates to the 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 firms approved by the board/state administrator should be used since it was reported that some firms have paid cash for surplus items in the past.
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.
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
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, and the district should ensure that staff reconcile the items sold/recycled/taken to the dump with those the board/state administrator approved for surplus.

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
July 2019 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 2017-18 fiscal year show that the ending balance in the cafeteria fund has increased to \$2.95 million, and the fund did not require a general fund contribution.
2. The unaudited actuals indicate that the income for 2017-18 outpaced spending by \$410,706. The cafeteria fund balance has continued to increase over the last four 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	2017-18
Beginning Balance	\$(80,639)	\$920,296	\$1,505,126	\$2,342,779
Adjustments/Restatements	\$0	\$0	\$363,321	\$198,806
Adjusted Beginning Balance	\$(80,639)	\$920,296	\$1,868,447	\$2,541,585
Revenues	\$5,756,474	\$5,249,767	\$4,877,680	\$4,391,398
Expenditures	\$(4,755,539)	\$(4,664,937)	\$(4,403,348)	\$(3,980,692)
Ending Balance	\$920,296	\$1,505,126	\$2,342,779	\$2,952,292

3. The district’s 2016-17 audit was accepted at the January 16, 2019 board meeting and includes a positive adjustment of \$84,185 to the cafeteria fund balance. However, as of the 2018-19 second interim reporting period, there is no evidence that the 2016-17 audit adjustments/restatements were booked. If affected accounts have not been adjusted in the fiscal years subsequent to 2016-17, the audit adjustments need to be posted and reflected in the fund balance.
4. The cafeteria fund’s accounts payable balances decreased significantly from June 2014 through June 2017. However, as of June 2018 the cafeteria fund had an accrued liability of \$461,626. Untimely processing of payment to vendors can lead to late fees, increased interest charges or even loss of a vendor. 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 \$1,654,061, \$1,519,362, \$1,149,675 and \$1,154,852 in June 2015, June 2016, June 2017 and June 2018, respectively. At the time of FCMAT’s fieldwork, interviews with food services staff indicated that the 2017-18 accounts payable and accounts receivable balances had not been cleared. A transaction list of 2017-18 accounts receivable and accounts payable activity was provided, in lieu of reconciliations, and both had unidentified beginning balances.

The large accounts receivable balances could be due in part to the fact that the Food Services Department submits the monthly School Nutrition Program (SNP) claims right before the deadline, which is the sixtieth day following the claim month. For example, during the prior review period the October 2017 claim was submitted on December 21, 2017, just nine days before the submission deadline. The deadline includes all original and upward-adjusted claims. Claims submitted after the deadline will not be processed, except as described in the late claims section of the SNP instruction booklet. Additionally, submitting SNP claims earlier will provide for reimbursement to be received earlier and reduce the large accounts receivable balance.

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 Section 210.19. 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, the district exceeded the net cash resources limit for fiscal year 2017-18.
6. Interviews indicated that the district has developed a three-year plan to spend down the cafeteria ending fund balance, and reportedly includes the following:
 - Increase staff
 - Focus on better quality of food, trying to increase participation in the high schools
 - Overhaul the kitchen configuration at Oak Street
 - Upgrade the kitchen at various sites with three compartment sinks
 - Upgrade walk-in refrigerator/freezers
 - Purchase a cargo van and truck to assist with deliveries
7. Gold Star houses some of the district's commodities in Ontario; however, interviews indicated that the district plans to put a larger freezer at one of its school sites to house commodities and other food items.
8. 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 28 and August 8, 2018 showed that the district continued to utilize piggyback bids from other school districts for dry, refrigerated and frozen food items, as well as bread, produce, beverages, dairy and paper products.
9. For a second year in a row, the district's audit report for 2016-17 indicated that the district "complied, in all material respects" in regard to the National School Lunch Program, and the program had an unmodified opinion as of June 30, 2017. The 2017-18 audit was not completed at the time of FCMAT's fieldwork.

10. Interviews indicated time certifications for employees who were paid with federal food service funds were maintained, and that employees sign the semiannual certification. However, the district's SNP Administrative Review found that Personnel Activity Reports (PARs) provided by the Food Services Department did not accurately record employee time and effort. Therefore, the district must either provide sufficient documentation to support the allowability of the charges indicated in the report or provide documentation showing that the food services account was reimbursed in the amount of \$24,611.78 from an allowable nonfederal funding source. It may benefit the district to utilize the United States Department of Education Substitute System Based on Employee's Predetermined Schedule in place of the PARs reporting method to simplify recordkeeping. Details regarding this system may be found in the California School Accounting Manual and at <https://www.cde.ca.gov/ls/nu/sn/mbsnp062014.asp>.
11. Current performance reports are not maintained. Maintaining monthly financial reports, such as meals per labor hour and profit and loss statements, provides management with a way to more quickly identify variances in income and expenses, ascertain the ongoing impacts, and implement any necessary remedies.
12. 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.
13. 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.
14. During a prior period review, the district reinstated the assistant director of food services position and restructured the department. However, interviews indicated that the person who held the position resigned in December 2018. The district has created a food services chef position to replace the assistant director position. Therefore, the district will need to continue efforts to ensure adequate training for the collection of direct certification and accurate free and reduced-price meal counts.
15. Interviews 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. The district provided sample reconciliations but not the corresponding bank statements, so FCMAT was unable to verify that the information on the reconciliations matches the bank statements.
16. FCMAT requested but was not provided information regarding the food service petty cash account.

17. Interviews indicated that the Food Services Department is responsible for tagging its own fixed assets. The tags are received from the warehouse, but staff do not know how new purchases, moved items or relieved food service assets are updated on the main district asset list.

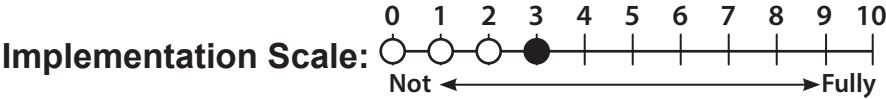
Recommendations for Recovery

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 consider using the United States Department of Education Substitute System Based on Employee's Predetermined Schedule in place of the PARs reporting method.
3. 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.
4. 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.
5. 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.
6. 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.
7. 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.
8. 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.
9. 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.
10. Checks for the disposal of surplus items that were purchased with food service funds should be deposited in the cafeteria fund.

11. SNP monthly reports should be submitted earlier to reduce the high accounts receivable balance at the end of the fiscal year.

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
July 2019 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 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.
2. Fiscal year 2018-19 is the first year that LACOE did not provide regionalized special education services to the district. As of 2018-19, the Southwest SELPA is responsible for supervising all special education programs and coordinating regionalized services between all member districts. Interviews indicated that there has been a SELPA-wide savings of approximately \$3.5 million annually since the transfer of the administrative unit from LACOE. The district received information from the SELPA regarding the estimated excess costs billing in December 2018. The estimate at that time was approximately \$3.614 million, a revision was made to that estimate in February 2019, and districts were notified of the change. The district saw less than a \$40,000 change from the original estimate. According to the SELPA billing procedures, the district should expect quarterly bills with a settle-up after all member districts have closed their books. Although this year was a transitional year for the SELPA, information regarding the excess costs was discussed monthly at both the director and finance meetings.

As part of the program takeback, the member districts voted to partially support the regionalized services costs for three years with a SELPA subsidy. The procedure states that the subsidy will be prorated between special day class (SDC)/related services and itinerant costs, based on the proportion of each cost group to the total of all costs, ultimately reducing the amounts the district will have to pay for regionalized services. The allocated subsidy amounts are \$8 million in both 2018-19 and 2019-20 fiscal years and will be reduced to \$4 million in 2020-21. Beginning with fiscal year 2021-22 the SELPA will not supplement the regionalized services program, unless the members vote to continue the subsidy. As mentioned above, the district's 2018-19 cost for regionalized services is estimated to be \$3.652 million, had the SELPA not supplemented the program the estimated cost would have been just under \$5.249 million. Therefore, the district is receiving \$1.597 million of the \$8 million subsidy, which is reducing its 2018-19 excess cost bill by 30.42%.

3. Interviews with district staff indicated that the transfer of the speech and language program, previously provided by LACOE, continues to be problematic for the district because of competitive recruiting for staff that provide these services. For 2018-19, the district contracts with an outside agency for all speech-related services including

assessment, progress monitoring and IEP participation. Because it can create a conflict of interest, it is not a best practice to use an outside agency to assess students, determine the level of service they need and provide the speech services.

4. Discussions with district staff during the prior review period indicated that the district 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 or an analysis to determine if the change remains financially viable.
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. Additionally, interviews indicated that a claim for reimbursement for fiscal year 2016-17 was not submitted by the November 2017 deadline; therefore, the district was not eligible to receive any potential reimbursement for a student that might have exceeded the \$75,782.72 threshold.

During this review period, district staff stated that no student was identified as exceeding the \$76,964.93 threshold for fiscal year 2017-18; therefore, the district did not submit a claim for reimbursement.

The 2018-19 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 Devereux, Monarch, and Summit View. Prior to the November 30, 2019 deadline, all allowable expenses should be calculated for each student to determine if the total exceeds the threshold of \$79,050.68 for extraordinary cost pool funding. Total expenses in the reimbursement calculation should include tuition and all other costs for services not excluded in Education Code Section 56836.20. 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. The SELPA estimated funding from the mental health allocation has decreased from \$809,265 in 2016-17 to \$524,672 for 2017-18, and \$231,378 for 2018-19. 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. According to the Southwest SELPA Mental Health allocation distribution worksheet, the district's allocation is approximately \$231,378 as of March 14, 2019. This is down considerably

from the preliminary allocation worksheet, which estimated the district's allocation to be \$537,319. The district's 201819 second interim budget shows \$594,502, which does not match either of the amounts provided on the SELPA documents.

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. As of the date of FCMAT's fieldwork, the 2018-19 mental health budget showed no year-to-date expenses.
8. NPS students are not tracked or recorded in the district's daily attendance software, and their transportation expenditures are not reviewed. Additionally, 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 and under/over reporting apportionment attendance. (This is discussed further in Standards 9.2 and 9.4.)
9. The district provided FCMAT with 2018-19 SELPA AB 602 funding documents dated November 7, 2018 and March 14, 2019. These documents give the district its preliminary allocation amounts at various times throughout the fiscal year. However, neither the first nor second interim reports showed any change in the revenue estimates from the adopted budget. Prior reviews reported that district special education and business office staff indicated that neither department has taken responsibility for reviewing the AB 602 SELPA funding documents. FCMAT has no indication that there has been a change during this review period. 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. Communication between the county office, SELPA and the district is critical to proper receipt, budgeting and monitoring of special education income and expenses. Therefore, it is imperative that both the executive director of special education and the chief business official (or designee) attend the SELPA's monthly director and finance meetings. Additionally, the state administrator should attend all of the monthly superintendents' council meetings because this position is the voting member representative for the district. SELPA meeting minutes show that the director of fiscal services has attended the finance meetings on a regular basis, but communication of information to the CBO is lacking. Review of the minutes provided for the SELPA directors' monthly meetings show that the executive director of special education attends the meetings on a regular basis.

10. Interviews with FCMAT and the April 5, 2019 special education presentation shared with LACOE indicated ongoing concerns regarding the increasing cost of the special education program. The presentation focused on the potential overidentification of students, cost effectiveness of programs, NPS placements, number of 1-to-1 aides, cost of regionalized services, and special education staffing. According to the presentation made by the CBO, the special education contribution has increased from 72.88% in fiscal year 2013-14 to an estimated 78.74% in fiscal year 2018-19 at second interim reporting period. While the district has seen significant increases in its special education expenditures, another significant concern is the lack of systems for fiscal monitoring and reconciliation of data between the Business Services and Special Education departments.
11. There is a lack of communication between the Business Services and Special Education departments, and it appears that no one takes full responsibility for the special education budget, nor do the two departments meet regularly. The two departments should meet regularly to discuss topics such as: budget development and monitoring, maintenance-of-effort requirements, additional staff requests or change in assignments, NPS/NPA contracts and invoices, due process and complaint issues, staff caseloads, identified student counts, and identified program needs. To provide for consistent data districtwide, the Human Resources Department should be included when meeting topics involve staffing issues.
12. MOE documentation provided to FCMAT indicates that the district's 2017-18 unaudited actuals unrestricted general fund contribution to special education programs (including special education transportation) was \$28.20 million or 81.45% of total special education expenditures; at the 2018-19 second interim the contribution was projected to be \$29.57 million or 78.74%. The statewide average unrestricted general fund contribution to special education was 64.5% for 2016-17, the latest data available.
13. As with prior years, the district's 2016-17 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 federal 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 2017-18 audit was not completed at the time of FCMAT's fieldwork.
14. Interviews indicated that due process complaints rose from 2016-17 to 2017-18. Because cases are not reported by year of origin, it is difficult to know if complaints have increased or decreased. However, based on the documents provided it appears that the due process complaints have decreased since 2017-18. This may be due to the assistance the district has been receiving from the California Collaborative for Educational Excellence (CCEE) and a team of people working with district staff to build capacity and update policies and procedures.

Recommendations for Recovery

1. The district should monitor and conservatively budget for regionalized services excess costs. If the SELPA reduces the excess cost subsidy 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 district should continue to investigate plans for delivery of speech and language services to reduce reliance on outside providers. The district should ensure that assessments are done by a different provider than the provider of service.
3. 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 executive director of special education should review and approve the filing.
4. Communication between the Special Education and Business Services departments should be formalized so that appropriate amounts are budgeted each year. The district should implement a working group to resolve any data inconsistencies between the Special Education, Human Resources and Business Services departments.
5. 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.
6. The fiscal impact of program transfers should be evaluated prior to implementation. In addition, 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.
7. 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.
8. 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.
9. Nonpublic school student attendance data should be maintained in the Aeries student information system.
10. The state administrator should attend all of the monthly SELPA superintendents' council meetings because this position is the voting member representative for the district.
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 CBO or designee in the business office responsible for the special education budget should regularly attend SELPA business meetings, particularly when the funding model is discussed and/or modified. If the district designates someone other than the CBO, the designee should communicate relevant information to the CBO after each meeting.
14. The district should continue to monitor its unrestricted general fund contribution to special education.
15. The district should ensure that the cost of transportation is taken into consideration as part of the total special education program costs.
16. 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.
17. 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 Business Services and Special Education departments should review these documents and update them accordingly and should meet regularly to discuss the budget and other relevant topics.
18. 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.
19. 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.
20. The auditor's recommendations for compliance with allowable activities and costs should be implemented.
21. 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.
22. 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

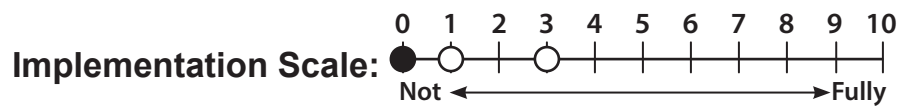
July 2015 Rating: 3

July 2016 Rating: 0

July 2017 Rating: 0

July 2018 Rating: 0

July 2019 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, staff reported that due to lack of capacity, students have been referred to LACOE and transportation services coordinated through the Southwest SELPA.

A review of LACOE invoices for 2018-19 special education transportation found that LACOE transports approximately 30 special education students. The district ratified the agreement for regional school transportation services (RSTS) for special education students at the November 7, 2018 board meeting, with an estimated cost of \$197,000. FCMAT's analysis of these invoices shows that the district exceeded the estimated \$197,000 within the first six months of the contract and indicates that the district will exceed the contract by an estimated \$300,000.

2. The district entered into an independent contractor agreement with American Logistics Company, LLC for special education student transportation. The contract was approved at the June 20, 2018 board meeting.

The district also utilized transportation services from three other vendors, not related to special education. FCMAT did not find contracts for these services on the board agendas for this review period. However, each of the vendors had a purchase order for various amounts, one was for an estimated amount of \$30,000 to Tour Coach Transportation. As of the second interim reporting period, no expenditures had been paid against the Tour Coach Transportation purchase order; therefore, this should have prompted district staff to follow up with the vendor and/or decrease the purchase order amount if necessary. Additionally, all three of the contracts were significantly more than the \$10,000 bid threshold for transportation contracts per Education Code Section 39802.

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 1 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 50% to special education and 50% to home-to-school transportation. Salaries and benefits for one bus driver are charged to home-to-school transportation, and all other drivers are charged to special education transportation. The dispatchers and the transportation coordinator are split 80% to special education transportation and 20% to home-to-school transportation, per the position control report. Based on the information above, the SC Fuels bills 50%/50% split does not appear to be distributed using a reasonable methodology. It is imperative for information to be consistent and reliable to adequately report and control the cost of student transportation.

5. Interviews with business office staff indicated that field trip requisitions are now entered in the Informed K12 system by sites and departments, using a designated account code. After each field trip the Transportation Department notifies the business office accounting specialist that the field trip is complete and that it is okay to bill the appropriate site or department. However, a review of the documents provided to FCMAT shows that only one journal entry has been completed in 2018-19 for field trips; dated March 12, 2019 in the amount of \$13,760. Furthermore, interviews indicated that if sites run out of budget to cover the cost of field trips, the district absorbs the expense. Additionally, the district has created a separate resource code to track deposits of donated funds to offset the cost of field trips.
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 still 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). Interviews during the prior review period indicated that the district was not going to fill the transportation coordinator position; however, due to a lack of supervision and the extraordinary amount of overtime costs, the district temporarily filled the position with a bus driver who was paid out of class until a permanent replacement could be hired. On July 22, 2018 the district hired a full-time transportation coordinator whose duties include the supervision and coordination of all transportation-related activities. Because of the shortage of bus drivers, interviews indicated that the coordinator drives a bus every day and does not have time to fulfill her essential job duties.
7. Discussions with the SELPA indicated that in 2018-19 regionalized transportation services are provided by the Centinela Valley Union High School District. The Southwest SELPA is responsible for billing individual districts for their share of the estimated annual cost. Per the SELPA's billing procedures, each billing is estimated four times a year with final billing taking place after the district's books are closed. Student district of residence and district of service reports are sent to the district for verification of information, and any discrepancies must be resolved within five working days of receipt of the reports. Because this was the first year of billing for these regionalized services, the SELPA struggled with gathering all necessary information and billed all member districts for the first six months at one time. The district received an estimated 2018-19 annual cost from the SELPA in March 2019, and the first bill was provided at the end of March.

However, as of third interim, the district had not budgeted for this service. Additionally, interviews with the Southwest SELPA administration indicated that member districts are updated regularly regarding the transportation billing during SELPA finance meetings.

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. Previous interviews with special education administration indicated that they were unaware of the PCC and Education Code Section 39802 requirements for procuring bids for transportation services that exceed \$10,000 (see Standard 10.5). FCMAT continues to have concerns in this area.
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. The 2018-19 invoices reviewed by FCMAT do not have an authorized signature from the Transportation or Special Education departments for payment, and interviews indicated that there are some inconsistencies regarding which students are transported by the various transportation services.

10. The 2018-19 special education transportation budget, as of second interim projects a decrease of approximately \$52,000, or 2.30%, from the 2017-18 actual expenses. However, the district has been approved by South Coast Air Quality Management District and the California Energy Commission for bus replacement grants, which require some matching funds from the district that are not included in the budget.
11. 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.
12. 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.

13. 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 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 several years' SCO reports including 2015-16 and 2016-17.
14. A new separate independent report on transportation was completed on May 6, 2019 by PTI Consulting. The district also approved a Phase II agreement with PTI Consulting, for an additional cost of \$40,000, to assist the district with findings that are critical and need immediate remedy. The term of the agreement is from May 7, 2019 through August 31, 2019, and states that the consultant will provide on-site and off-site management assistance for the district vehicle maintenance program.
15. On May 4, 2018, the South Coast Air Quality Management District grant program awarded the district two 34-passenger school buses with wheelchair capacity and two 76-passenger school buses. On April 17, 2019 the district approved the purchase of four propane buses from A-Z Bus Sales as part of the South Coast Air Quality Management District Alternative Fuel School Bus Replacement Program.

Recommendations for Recovery

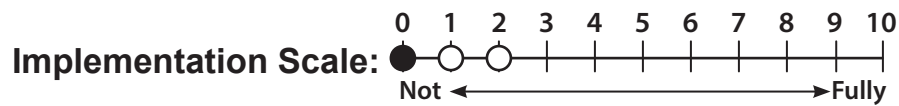
1. The district should develop processes and procedures to ensure that information on the number of students transported and the means used to transport them are consistent and reliable.
2. The district should regularly charge the cost of field trips to individual programs and ensure the expenses are posted timely.
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 all transportation billings. The Special Education and Transportation departments should both review and approve all 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 transportation 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 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.
10. 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.
11. All contracts and costs related to special education transportation should be monitored and managed by the Transportation Department.
12. The district should ensure that transportation services are procured in accordance with Public Contract Code and Education Code requirements.
13. No transportation of district students by a contractor should occur until a fully executed contract is in place.
14. Analyze the impacts and project the associated increases or decreases in the cost of transportation prior to modification of school bell schedules.
15. The district should review transportation costs and prepare a trend analysis to isolate variances in expenditure categories.
16. The district should compile and analyze the necessary data and identify the cost of any program or delivery method modifications that may affect its transportation program, ensuring that it will reduce costs and/or generate income.

- 17. The district should make accommodations as needed to ensure that the transportation coordinator does not routinely drive a bus.
- 18. The district should budget the required matching funds as delineated in the bus replacement grants.

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
July 2019 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 April 4, 2018, indicates that it complies with GASB 75. The report was presented to the board/state administrator at the April 11, 2018 board meeting.

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.

3. The district funds this liability using the pay-as-you-go method. For the 2018-19 fiscal year under this funding method, the district's cost is \$437,851. 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
2019-20	\$510,999
2020-21	\$513,985
2021-22	\$643,522

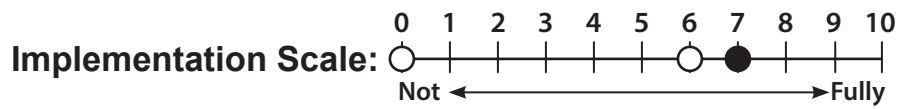
Based on the actuarial projection and method of payment, the district's payment will increase each fiscal year and reach a cost of \$1,094,201 in 2027-28.

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
July 2019 Rating:	7



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. The district uses a self-insurance fund (Fund 67) to account for workers' compensation activities.
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 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 the prior 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 2016-17 to 2017-18. At the time of FCMAT's fieldwork, the district's experience factors indicate that lost workdays are projected to be reduced further in 2018-19. The director indicated that employees are returning to work with accommodations, and that employees are starting to comprehend that they cannot file claims simply to stay home.

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 the prior review 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.

Interviews indicated that while employee engagement has been a slow process, the director will continue efforts to provide safety training events.

3. On January 16, 2019, the district renewed the agreement for consultant services with AON Risk Consultants Inc. (AON) to complete an updated workers' compensation actuarial study. The report dated June 13, 2018 covered the period through December 31, 2017 and extrapolated to June 30, 2018. 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 \$8,208,077, a reduction of approximately \$767,000 from the previous actuarial report. The workers' compensation actuarial study found that the present value of estimated outstanding losses as of June 30, 2018, is \$7,640,513. This leads to a reduction of the projected payroll loss rate from \$3.34 per \$100 of payroll to \$3.09.

The number of projected claims per \$1 million of payroll decreased from 1.91 to 1.76, and the projected average cost per claim increased from \$16,328 to \$17,420. The AON report illustrates a notable decline in paid claims from 2012-13 to 2016-17, as shown in the following table. Although 2017-18 data only represents a partial year, the information provided shows a total of 27 claims as of December 31, 2017, and shows a continued reduction in claim payments since the program initiatives were implemented.

*AON Risk Solutions
Actuarial Report
Size of Loss Distribution by Fiscal Year*

Fiscal Year	Reported Claim Count	Paid as of 12/31/17
2012-13	116	\$2,224,113
2013-14	82	\$841,034
2014-15	121	\$824,179
2015-16	124	\$882,866
2016-17	107	\$467,101
2017-18	27	\$64,758

The following information demonstrates that reported claims from 2015-16 to 2018-19 were reduced in number and amount. While 2018-19 data only represents a partial year, the information provided shows a total of 59 claims as of February 28, 2019, indicating a further reduction based on the program initiatives that have been implemented.

Keenan & Associates
Workers' Compensation Claims
Consolidated Insurance Management Summary Report by Fiscal Year

Fiscal Year	Reported Claim Count February 2019	Total Loss Incurred February 2019
2012-13	117	\$2,921,478
2013-14	86	\$1,641,281
2014-15	123	\$1,832,689
2015-16	126	\$2,451,708
2016-17	112	\$2,045,151
2017-18	68	\$1,273,295
2018-19	59	\$1,058,543

4. On January 16, 2019, the state administrator approved an agreement with AON to provide an actuarial study to be conducted for 2018-19 that may show a further reduction in the workers' compensation rate.
5. As of the 2018-19 second interim report, the district budgeted \$1,675,000 for property and liability insurance premiums and expended \$1,242,851.54. District staff indicated that the deductible is still \$1.0 million per claim. Total incurred claims for 2017-18, including reopened claims, is \$386,128 of which \$345,844.86 is outstanding. The outstanding amount includes two large claims totaling approximately \$225,000. One relates to employment practices, and the other is a general liability claim.
6. 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. A progress summary document prepared by POMS dated April 1, 2019, shows that there are 33 immediate and 176 high-level concerns. Interviews with staff indicate the district is addressing the findings and fixing the issues. FCMAT was able to verify this through review of board minutes and expenditure testing.

Recommendations for Recovery

1. The district should monitor program implementation for online processing of forms for workers' compensation claims, including information to managers and supervisors.

2. The district should continue to monitor timelines for required actuarial reports to ensure they are completed timely to avoid audit findings and ensure compliance with generally accepted accounting principles.
3. 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
July 2019 Rating: 6

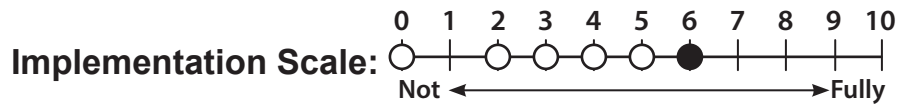


Table of Financial Management Ratings

Financial Management Standards		July 2013 Rating	July 2014 Rating	July 2015 Rating	July 2016 Rating	July 2017 Rating	July 2018 Rating	July 2019 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	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	6
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	4

Financial Management Standards		July 2013 Rating	July 2014 Rating	July 2015 Rating	July 2016 Rating	July 2017 Rating	July 2018 Rating	July 2019 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	6
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

Financial Management Standards		July 2013 Rating	July 2014 Rating	July 2015 Rating	July 2016 Rating	July 2017 Rating	July 2018 Rating	July 2019 Rating
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	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	1
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	4

Financial Management Standards		July 2013 Rating	July 2014 Rating	July 2015 Rating	July 2016 Rating	July 2017 Rating	July 2018 Rating	July 2019 Rating
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	4
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	4

Financial Management Standards		July 2013 Rating	July 2014 Rating	July 2015 Rating	July 2016 Rating	July 2017 Rating	July 2018 Rating	July 2019 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	10
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	10
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

Financial Management Standards		July 2013 Rating	July 2014 Rating	July 2015 Rating	July 2016 Rating	July 2017 Rating	July 2018 Rating	July 2019 Rating
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	1
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	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	4

Financial Management Standards		July 2013 Rating	July 2014 Rating	July 2015 Rating	July 2016 Rating	July 2017 Rating	July 2018 Rating	July 2019 Rating
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	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	3
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	4
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	2

Financial Management Standards		July 2013 Rating	July 2014 Rating	July 2015 Rating	July 2016 Rating	July 2017 Rating	July 2018 Rating	July 2019 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	2
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	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	2

Financial Management Standards		July 2013 Rating	July 2014 Rating	July 2015 Rating	July 2016 Rating	July 2017 Rating	July 2018 Rating	July 2019 Rating
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	2
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	1

Financial Management Standards		July 2013 Rating	July 2014 Rating	July 2015 Rating	July 2016 Rating	July 2017 Rating	July 2018 Rating	July 2019 Rating
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	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	2

Financial Management Standards		July 2013 Rating	July 2014 Rating	July 2015 Rating	July 2016 Rating	July 2017 Rating	July 2018 Rating	July 2019 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	3
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	6
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	4

Financial Management Standards		July 2013 Rating	July 2014 Rating	July 2015 Rating	July 2016 Rating	July 2017 Rating	July 2018 Rating	July 2019 Rating
14.3	<p>PROFESSIONAL STANDARD – IMPACT OF COLLECTIVE BARGAINING</p> <p>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	7

Financial Management Standards		July 2013 Rating	July 2014 Rating	July 2015 Rating	July 2016 Rating	July 2017 Rating	July 2018 Rating	July 2019 Rating
15.2	<p>PROFESSIONAL STANDARD – MANAGEMENT INFORMATION SYSTEMS</p> <p>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	5

Financial Management Standards		July 2013 Rating	July 2014 Rating	July 2015 Rating	July 2016 Rating	July 2017 Rating	July 2018 Rating	July 2019 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	4

Financial Management Standards		July 2013 Rating	July 2014 Rating	July 2015 Rating	July 2016 Rating	July 2017 Rating	July 2018 Rating	July 2019 Rating
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	6

Financial Management Standards		July 2013 Rating	July 2014 Rating	July 2015 Rating	July 2016 Rating	July 2017 Rating	July 2018 Rating	July 2019 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	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	9

Financial Management Standards		July 2013 Rating	July 2014 Rating	July 2015 Rating	July 2016 Rating	July 2017 Rating	July 2018 Rating	July 2019 Rating
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	5
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	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	3

Financial Management Standards		July 2013 Rating	July 2014 Rating	July 2015 Rating	July 2016 Rating	July 2017 Rating	July 2018 Rating	July 2019 Rating
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	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	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	7

Financial Management Standards		July 2013 Rating	July 2014 Rating	July 2015 Rating	July 2016 Rating	July 2017 Rating	July 2018 Rating	July 2019 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	6
Collective Average Rating		1.19	1.33	1.95	2.16	2.44	3.28	3.81

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 revised and adopted Board Policies 0400 Comprehensive Plans on September 19, 2018. The district also revised and adopted BP 0450 (AR 0450) Comprehensive Safety Plan and BP 3516 (AR 3516) Emergency and Disaster Preparedness Plan, on April 17, 2019 and BP 3516.3 Earthquake Emergency Procedure System on February 20, 2019. However, BP 3516.1 Fire Drills, BP 3516.2 Bomb Threats and BP 3516.5 Emergency Schedules were last updated on August 4, 2014. The district acknowledges that students and staff have the right to a safe school and are committed to maximizing school safety and to creating a positive learning environment that includes strategies for emergency preparedness. Board Policy 0450 requires each school site to develop comprehensive school safety 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 district is still in the process of developing a districtwide emergency plan that includes participation from outside agencies.
2. FCMAT interviewed principals and reviewed comprehensive safety plans at Hudnall Elementary, Morningside High School, Woodworth-Monroe K-8 Elementary, Worthington Elementary, Bennett-Kew Elementary, Parent Elementary, Crozier Middle School, La Tijera K-8 Charter School, Oak Street Elementary, Inglewood High School, and Payne Elementary and validated that all of the school sites visited had developed and approved their comprehensive emergency and disaster preparedness plan through their school site councils based on a template supplied by the district. This continues to be a priority discussion item for principals and office manager meetings. Some site plans included evacuation maps that appear to have been added at a subsequent date because they were not included in the table of contents and interrupted the pagination of the plan section where they were included.
3. Minutes from the Safety Committee's April 2018 meeting reflect that lockdown/active shooter procedure amendments should be made to the Comprehensive Safety Plan and communicated to staff, parents and community members. FCMAT could not find evidence that this had been accomplished. Site administrators reported that some sites perform active shooter drills; however, no documents were provided to identify a schedule or occurrences of lockdown drills nor to show communications as intended drills.

4. All sites visited indicated they had participated in the earthquake drill known as the Great California Shakeout on March 8, 2019.
5. Each of the 12 sites FCMAT visited had evacuation route maps posted in administrative offices. No classrooms visited by FCMAT had current emergency telephone numbers posted in the classroom, and only a few had evacuation route maps posted on the walls. These maps were also not incorporated consistently in the comprehensive emergency and disaster preparedness plans.
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. In January 2019, the District Safety Committee met and approved a new District School Wide Safety Plan. Members of the safety committee present critical safety items at the monthly principal's and office manager meetings at all sites.
8. The district has provided multiple professional development training sessions to all employees, which included emergency preparedness on districtwide staff development days.
9. One site (Payne Elementary School) visited by FCMAT did not have a fully operable fire alarm system, and the system was operated by simultaneously pulling fire alarms in two different areas of the campus. Oak Street Elementary reported that its system was not operating optimally; however, it was working correctly at the time of FCMAT's site visit.
10. Another site (Inglewood High School) visited 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.
11. 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.
12. The chief facilities and operations officer position is vacant. Leadership is provided by several different staff members who lead the department as a committee.

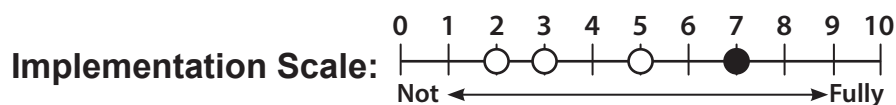
Recommendations for Recovery

1. The district should review board policies and administrative regulations regularly and update as warranted. In particular, board policies 3516.1, 3516.2 and 3516.5 last updated in 2014 should be reviewed and updated as needed.
2. The district should develop a districtwide emergency plan that includes participation from outside agencies.

3. 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 to include any classrooms that have been added or removed and have lockdown/active shooter procedures.
4. 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.
5. The district should continue to provide all employees with professional development that includes emergency preparedness on districtwide staff development days.
6. The district should evaluate the inoperable fire alarm system at Payne Elementary School and repair the system in order for the site to properly maintain fire and emergency safety and evacuation procedures.
7. The district should evaluate and repair the fire alarm system at Oak Street Elementary to ensure that the system operates consistently.
8. 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.
9. The district should fill the vacancy in the chief facilities and operations officer position as soon as possible to consolidate the leadership of the department under one person.

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
 July 2019 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, 35294.10-35294.1)

Findings

1. District Board Policy 0450, Comprehensive Safety Plan, was revised in April 2019. 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 one 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, Emergency and Disaster Preparedness Plan was updated in April 2019, 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.
3. Site principals reported that fire alarm systems operated correctly at each of the school sites visited with the exception of two schools; Oak Street Elementary and Payne Elementary. At Payne Elementary, the principal indicated that the system required separate alarms to be pulled at two different parts of the campus for the alarm to be heard throughout the campus. At Oak Street Elementary, the principal stated that the fire alarms did not work in some portable classrooms. Site administrators remained proficient in fire drill procedures, and some were diversifying their drills to include other types of emergency response drills during the school year such as lockdown and earthquake drills beyond the annual Great California Shake Out drill. The former chief facilities and operations officer previously met with the local fire marshal to review any concerns with the fire alarm and fire sprinkler systems throughout the district. With his departure, it is unclear which staff member position has taken over these duties.
4. During FCMAT's visit some fire extinguisher tags indicated they had not been inspected in the past year, and some had not been inspected monthly. The district has maintained an open purchase order account 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. FCMAT also observed some empty and/or unsecured fire extinguisher cabinets during the visit. All lead custodians were trained on recording monthly fire extinguisher 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)
6. All school sites visited by FCMAT had developed a primary single point for campus 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. Bennett-Kew Elementary site administration indicated that the school's single point of entry needed to be improved so that visitors must pass through the school office to enter the campus.

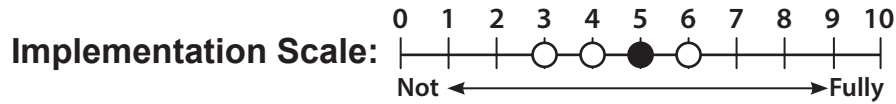
Recommendations for Recovery

1. The district should continue to update and maintain its Comprehensive Safety Plan as per Board Policy 0450, and school sites should continue to update and maintain their school site safety plans annually.
2. 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.
3. The district should immediately repair the fire alarm systems at Oak Street Elementary and Payne Elementary.
4. The district should regularly inspect the fire extinguishers throughout the district. 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 along with the local fire marshal. Site administration and staff should check to make sure fire extinguishers have been checked monthly and the tag is initialed by the person who does the inspection.
5. The district should continue to train site staff to perform and record monthly fire extinguisher visual inspections, while also maintaining annual service and visual inspections of all fire extinguishers at each school site as required by law. Lead custodians should immediately notify the site principal and the chief facilities and operations officer of any fire extinguishers that are out of date or have missing pins or tags.
6. The district should ensure that all empty and abandoned fire extinguisher cabinets are closed and secured.

7. 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
July 2019 Rating: 5



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 relatively clean and free of debris and conditions that would create a fire or life hazard. During its evaluations, FCMAT considers the age, limited staffing and funding available to improve the district's facilities. However, at various sites visited by FCMAT, trash and other debris were found within accessible overlooked 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.
3. The school site playgrounds were inspected by Poms and Associates in May 2015, and subsequently, many site playgrounds were replaced and updated. The latest report update provided in April 2019 identified numerous outstanding issues that need to be addressed. The district should inspect annually for certified playground safety audits through the district's property and liability insurance provider, ASCIP. New playground apparatus was installed at Bennet-Kew, Hudnall Elementary, Oak Street Elementary, Parent Elementary School, Payne School, since the last FCMAT review.
4. Overall supervisory responsibility for site custodians has been moved to the new position of custodial supervisor. Site principals perform custodial evaluations in conjunction with the chief facilities and operations officer and custodial supervisor. The principals interviewed by FCMAT stated that they have daily oversight of the custodial cleaning assignments and have input into custodial evaluations. Many of the site administrators interviewed by FCMAT expressed a lack of satisfaction along with complaints about cleaning and supervision of custodians at each site since the appointment of the new custodial supervisor position. The custodial supervisor explained that a problem arose about custodial evaluations, who is ultimately responsible for them, and who should have input on these evaluations.
5. As noted in the previous finding, the district hired a custodial supervisor who will report directly to the chief facilities and operations officer once the position is filled. The chief facilities and operations officer position remains the direct supervisor for all maintenance, groundskeeping, and transportation employees. This span of control and the addition of the custodial supervisor reduces some of the chief facilities and operations officer's oversight responsibilities so the individual can assist in supervising the maintenance of the district's schools.

6. Custodians at all sites knew 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.
7. Many restroom facilities at the campuses visited by FCMAT were relatively clean. However, restrooms at Hudnall, Morningside, Woodworth, Monroe, Oak Street and Inglewood were poorly maintained and lacked cleanliness.
8. 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 remaining classrooms and covered walkways pose a potential safety threat to students and staff. Twelve other relocatable classrooms located at this site have been removed, but the site where they were located is still a potential hazard and had no security fencing.
9. The site administrator at Highland Elementary reported last year that the school has power outages that occur as much as six times per month. This year, Highland Elementary could not be visited because of an apparent communication/scheduling problem. FCMAT was not able to discuss the previous power outages problem.
10. The site administrator at Morningside High School reported that the baseball dugouts and playfields continue to be 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 increased.
11. During LACOE's facilities inspections for Williams's compliance, Crozier Middle and Hudnall Elementary were rated as good. This rating was reduced from exemplary on the previous inspection.

Recommendations for Recovery

1. The district should continue to improve the cleanliness of the premises 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 continue to 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 required.
4. The district should establish a consistent policy and practice for custodial evaluations, including who is ultimately responsible for them and who should have input on these evaluations.

5. The district should continue to train all site staff to perform and record monthly fire extinguisher visual inspections, while also maintaining annual service with an approved independent contractor for inspections of all fire extinguishers at each school site as required by law.
6. 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.
7. The district should evaluate the power outages at Highland Elementary, review this item as a safety concern and possibly upgrade its status to priority, if this has not already been assigned. This problem should not be tolerated. This issue may require the assistance of an architect and electrical engineer who act as the district's representatives. The district should confirm whether this is a city area power outage problem and make a complaint to the utility company, which should assign a representative to investigate the issue and report to the district administration. If that does not result in correction of the problem, the matter should be taken to the local jurisdiction and the state agency governing the power company, possibly the California Public Utilities Commission. Without documented complaints from the district, concerns and correction will take much longer and could affect any potential corrective funding.
8. The district should continue to develop and maintain up-to-date SDS binders at each of its school sites.
9. 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.
10. 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.
11. 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.
12. The district should repair the side of the old portables to ensure student safety or provide security fencing until the cleanup can be completed and the site made safe.
13. The district should consider repairing fencing and clean up all unsafe site conditions at the baseball/softball fields/dugouts at Morningside High School. All of these areas that pose student safety issues such as broken glass in play areas should be immediately corrected and cleaned up.

Standard Partially Implemented

July 2013 Rating: 2

July 2014 Rating: 3

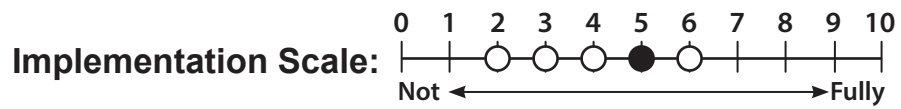
July 2015 Rating: 3

July 2016 Rating: 2

July 2017 Rating: 4

July 2018 Rating: 6

July 2019 Rating: 5



1.9 School Safety

Legal Standard

The LEA complies with Injury and Illness Prevention Program (IIPP) requirements. (CCR Title 8, Section 3203)

Findings

1. Board Policy and Administrative Regulation 4257 Employee Safety, and 4257.1 Work Related Injuries were last updated in August 2014. Administrative Regulation 4257.2 Ergonomics was last updated in April 2019. These policies delegate authority to the superintendent or designee to establish and implement a written IIPP in accordance with law.
2. FCMAT reviewed documentation indicating the IIPP is discussed and professional development materials that indicated the district performed IIPP training in the 2017-18 fiscal year. No documentation was received indicating the IIPP training for workplace safety had occurred in the 2018-19 fiscal year. IIPP is a comprehensive program and requires routine training, much of which is required at least annually to capture new employees, employees with new duties, newly identified job hazards, any changes in procedures and to refresh the awareness of other employees.
3. FCMAT reviewed documentation including monthly site safety meeting minutes where the site safety plan is discussed and professional development training that showed the emergency procedures component of IIPP is an ongoing item discussed at each monthly safety meeting and districtwide safety training sessions.

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 reestablish annual 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

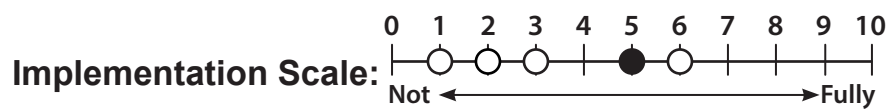
July 2015 Rating: 3

July 2016 Rating: 2

July 2017 Rating: 5

July 2018 Rating: 6

July 2019 Rating: 5



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.

Finding

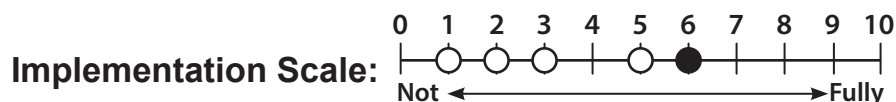
1. All sites visited by FCMAT had current safety data sheet binders, and acknowledged that training had occurred. The SDS binders at all sites were located in the custodial closet and signed by the site office manager, who also retains a copy.

Recommendation for Recovery

1. The district should continue to ensure that all district sites have up-to-date SDS binders for reference, especially in custodial equipment/material storage areas, and that all site personnel are aware of their location.

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
July 2019 Rating:	6



1.16 School Safety

Professional Standard

The LEA has a documented process for issuing and retrieving master and submaster keys. All administrators follow a standard organizationwide process for issuing keys to and retrieving keys from employees.

Findings

1. The district updated Administrative Regulation 3515, Campus Security, in August 2014 and revised in November 2006 Administrative Regulation 3517, Security of Buildings and Grounds, which specifies the following:
 - a. Under 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.

With the vacancy of the chief facilities and operations officer position, this responsibility should have been transferred to the person performing the duties during the position's vacancy. However, FCMAT could not confirm this had occurred.

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. 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 attempted to standardize the implementation of 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.

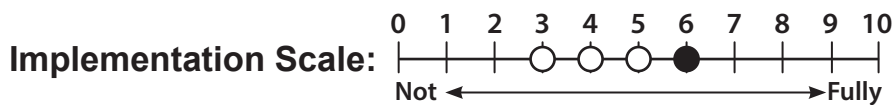
- The district has not yet fully implemented a standardized lock system for the district, or for individual campuses, and as a result, FCMAT observed many campus administrative and custodial staff must carry a large number of keys to access all locked areas at their sites. FCMAT witnessed several instances where multiple members of school site staff could not find the correct key necessary to open gates, classroom doors, or storage closets. In two instances, the keys to open classroom doors and custodial storage areas were not identified and access was not obtained.

Recommendations for Recovery

- The district sites should continue to forward to the chief facilities and operations officer, or designee, a copy of their key inventory to include specifics as to issued keys such as purpose, to whom the key was issued and by whom.
- The district should continue to implement the use of its standard Sargent lock and key system for all facilities.
- The district should develop a plan to systematically replace the older lock systems with the new Sargent system, preferably one school at a time, to help eliminate the large number of keys required by site administrative and custodial staff.
- School site administrative and custodial staff should perform an annual walk-through inspection of their campuses to check all gates and doors to ensure they have the proper keys to access all areas of the campus.

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
July 2019 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, the prior year review identified 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 School Inspection Report item would be to assess the condition of the exterior lighting, whereas the electrician technician would visit each school site and evaluate all exterior lighting on a quarterly preventive maintenance schedule. This item will also be included on the monthly school inspection conducted by the chief facilities and operations officer
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. Lighting is especially crucial at the high school sites because of the size of each campus and the activities that occur outside of daylight hours.
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 preventive maintenance schedule quarterly and repair or upgrades to lighting will be entered in its work order system, SchoolDude.

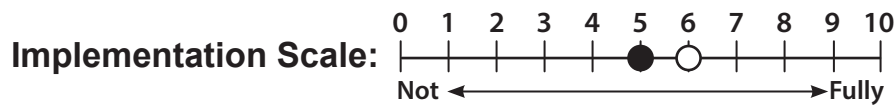
Recommendations for Recovery

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 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
July 2019 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 and reviewed for all school sites visited by FCMAT.
2. The district provided training to the Maintenance, Operations, and Transportation Department during the 2018-19 fiscal year that included workplace safety, asbestos training, SDS information, custodial equipment safety and fire extinguisher training. Information was not provided for IIPP training for the 2018-19 fiscal year nor was an updated IIPP provided.
3. The district completed lead testing by internal staff (plumber) for all drinking fountains in the district for the 2018-19 fiscal year and reported no lead positive results were identified for any sites. In the future, the district plans to request that the city of Inglewood perform lead testing for district water sources.
4. The district's CBO spoke of the extensive list of safety-related projects that were completed and/or in progress 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 heating, ventilation and air-conditioning (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 review and update its IIPP plan to ensure the correct contacts are named, trainings and inspections are documented, and the plan reflects the most current district applicable information. In addition, the district should conduct IIPP training at least annually to capture all new employees, employees new to their job assignment, any newly recognized hazards and to refresh employees awareness of safety procedures.
3. The district should request that the city of Inglewood perform future lead testing for district water sources.

Standard Partially Implemented

July 2013 Rating: 1

July 2014 Rating: 1

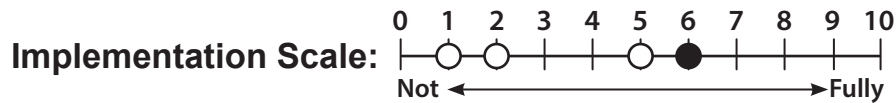
July 2015 Rating: 2

July 2016 Rating: 2

July 2017 Rating: 5

July 2018 Rating: 6

July 2019 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

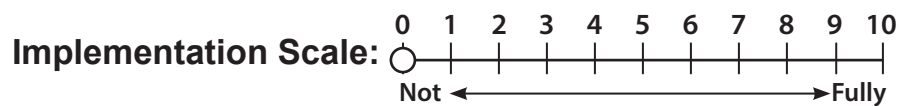
July 2015 Rating: N/A

July 2016 Rating: N/A

July 2017 Rating: N/A

July 2018 Rating: N/A

July 2019 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 were adopted in August 2014 and require 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 under the RFQ were submitted to the district in May 2015. Over the past two years, the district staff have gained significant knowledge and experience needed for the selection and determining the architectural consultants' abilities. The district is about to enter into the fourth year under this RFQ with effectively only one year remaining on a five-year RFQ. While there were no indications that a new RFQ is being prepared, the current RFQ lacks detail and increased scope definition that is now known and a new RFQ will allow the district to move into an improved contractual position.
3. The district's next RFQ should be designed to select the most qualified architectural firm, including all supporting consultants, to create the district's projects and help take the necessary steps to meet the new requirements as identified and established by the new strategic plan.
4. As a best practice, the new RFQ should consider a firm that can provide all services needed including all consultants' work.
5. In addition, the district should include an accurate description of design services necessary to complete the final defined work. The RFQ should include complete services necessary and consider a full fixed fee for services. The district should consider the time necessary to act quickly as construction costs may be escalating significantly.
6. For support and accountability purposes, the district staff should continue to seek further education and experience in selecting professional services needed for district projects from organizations such as the California Association of School Business Officials (CASBO) and Coalition for Adequate School Housing (CASH). In addition, the district should seek assistance from other school district representatives and learn from their experiences in the type of services defined in the district's projects. This will help the district in consultant selection and management until administration is comfortable with all necessary selection decisions.

7. 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 let contracts to only three: Harley Ellis Devereaux, Lionakis and GKK Works. Harley Ellis Devereaux has been assigned to establish and maintain building standards for the district. The district has completed building construction standards for both the secondary and elementary levels.
8. Building standard specifications change regularly and will need to be reconsidered and reevaluated. The best practice is to establish a consistent committee of evaluators (such as the chief facilities and operations officer, maintenance staff experienced in the specific trade involved and appropriate finance staff) to review and recommend changes to the standard specifications to ensure they are up to date. A spokesperson would then represent the committee and provide presentations to the board/state administrator for standardization approval.
9. In previous years, the district reportedly had identified five priority sites where work will be performed using a combination of funds from Measure GG and Los Angeles World Airports (LAWA). Of the five priority sites, only Payne Elementary had previously received upgrades, and work began at Woodworth-Monroe TK-8 Academy in January 2019. 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.

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's next RFQ should be designed to select the most qualified architectural firm, including all supporting consultants, to create the district's projects and help the district take the necessary steps to meet the new requirements as identified and established by the new strategic plan. The RFQ should include a description of the complete services necessary, including design services, and consider a full fixed fee for services arrangement.
3. District staff should continue to seek further education and experience in selecting professional services needed for its projects from organizations such as the CASBO and CASH. In addition, the district should seek assistance from other school district representatives and learn from their experiences in the type of services defined in the district's projects.
4. The district should continue to use newly developed building standards and update and adopt the standards and specifications for all school levels as necessary.
5. Once standards are adopted, the district should establish a committee of evaluators to review and recommend changes to the standard specifications to the board.

Standard Partially Implemented

July 2013 Rating: 1

July 2014 Rating: 1

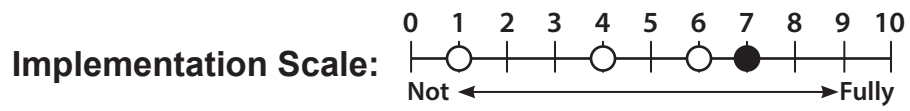
July 2015 Rating: 4

July 2016 Rating: 6

July 2017 Rating: 6

July 2018 Rating: 7

July 2019 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 revised Board Policy 7110 for developing a facilities master plan in February 2019 and last updated the facilities master plan in November 2018. 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, and school sites need to continue to be "right sized." As a result, the district is confronted with maintaining facilities on a maintenance budget that would be considered marginally adequate for a district half its size.
3. A high priority should be placed on removing dilapidated portable classrooms. Many of the facilities the district maintains are aged and dilapidated portable classrooms. The district should continue to consider removing dilapidated portable classrooms and not replace them during the "right sizing" or downsizing process. If portables are needed in the future, they should be leased only (not purchased to maintain any state modernization eligibility) for a 59-month period and replaced with new leased portable classrooms every 59 months, as necessary. Portables purchased and those leased on a 60-month or greater term require an extraordinary amount of maintenance and count against state modernization eligibility. Undertaking such a replacement program will minimize portable classroom maintenance and continue to keep students in portable classrooms that are in good condition.
4. The district has begun the process of "right sizing" its facilities with the removal or demolition of excess portable classrooms, the combining of school sites including Woodworth and Monroe, and discussions to create a separate high school, middle school and elementary school (see further discussion below).
5. Previously 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 had been shelved, and the district was pursuing several projects that were not included in a single comprehensive plan. As a result, stakeholders in the community were unable to determine whether the district is making progress toward reaching its facilities goals and objectives.

6. The district has updated its long-range school facilities master plan and that updated draft is dated November 2018. This plan reflects the district's annual capital-planning budget, and a proposed timeline.
7. FCMAT's review of information provided to the district's citizens' oversight committee, which had been confirmed by district administration during FCMAT interviews, and a review of actual construction improvement projects during site visits show that progress has been made. The district is moving forward with facility improvements.
8. During FCMAT's interviews with district administration, discussion included previous FCMAT reports and the district's present project status. The district's current needs and several problems are presented in detail in its November 2018 draft facilities master plan. During FCMAT's interviews with district staff, they suggested that Morningside High School's athletic facilities should be updated to world class status. The draft facilities master plan makes note that this would allow the district to have and use fully modernized facilities until other facilities can be improved and allow all of its schools use of much needed, renovated facilities. The change would also improve the morale of district staff, students and community as well as assuage concerns that not enough is done to improve facilities. Improvement of facilities could also draw students back to the district and improve its LCFF funding.

Present recommendations in the district's draft facilities plan being considered are as follows:

- A. Sale of the following sites to generate anticipated funds of approximately \$20,000,000:
 - a. Old food service site
 - b. Warren Lane site
 - c. District office/Coleman Field site
 - B. Create improved high school athletic fields at Morningside High School.
 - C. Create a modern middle school at Crozier Middle School.
 - D. Create a modern school at Woodworth-Monroe TK-8 Academy.
9. The district previously was 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 and sites such as Oak Street Elementary and Inglewood High may be eligible to receive LAWA funds and has appealed to LAWA for reconsideration. In addition, the district is using \$28 million in Measure GG bonds as local contribution to support the facility projects.
 10. FCMAT's review of the draft facilities master plan found state modernization projects being designed using LAWA funding as the district's local contribution. Those projects included but were not limited to, Payne Elementary, Warren Lane Elementary, Centinela Elementary and Woodworth-Monroe TK-8 projects.

11. The district previously retained a vendor to perform a demographic study and an asset management study. That demographic study was completed, but the asset management study was abandoned because of costs.

Recommendations for Recovery

1. The district should continue to use the information obtained from the demographic study to align its adequate student enrollment capacity with its current and projected student enrollment
2. The district should continue updating and complete the facilities implementation master plan based on enrollment projections included in the demographic study and bring it to the board/state administrator for approval.
3. The district should continue to incorporate a current funding component in 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 and continue to leverage LAWA funds with available state funds.
6. The district should follow up with LAWA on projects previously submitted for reconsideration of funding. The district should consider using future LAWA projects funding to leverage possible 2020 state modernization projects bond funding.
7. The district should consider hiring a LAWA eligibility funding expert for such campuses as Oak Street Elementary and Inglewood High School. The district should consider further professional examination on whether other campuses are eligible and make further efforts to secure funding for necessary improvements to these campuses.
8. The district should ensure that all LAWA funds are expended by the December 31, 2020 deadline and/or the deadline determined by LAWA policies and requirements.
9. The district should continue to consider removing dilapidated portable classrooms and not replace them during the “right sizing” or downsizing process as well as limiting any leasing of portables to a 59-month timeframe.

Standard Partially Implemented

July 2013 Rating: 3

July 2014 Rating: 4

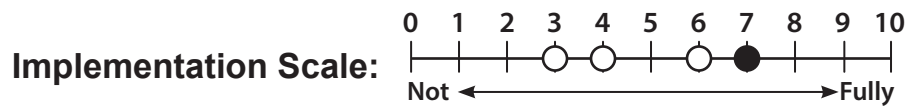
July 2015 Rating: 6

July 2016 Rating: 6

July 2017 Rating: 6

July 2018 Rating: 6

July 2019 Rating: 7



2.8 Facility Planning

Professional Standard

The LEA has a facility planning committee.

Findings

1. Because the majority of the district's facilities were constructed more than 50 years ago and have seen little to no major renovations, this has resulted in old facilities being in disrepair. Many portable classrooms are also in serious disrepair. Board Policy 7110 as revised in February 2019, does not specifically require the creation of a facilities planning committee, but permits the establishment of a facilities advisory committee and requires the superintendent to ensure that the public is informed of the district's facility needs and of the district's plan for facilities.
2. Board Policy 7110 Facilities Master Plan states in pertinent part the following:

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 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 previously completed the formation of its citizens' oversight committee for Measure GG and its meeting agendas provided show that it has conducted two meetings during this review period, on February 28 and March 27, 2019. The district previously established bylaws for the Citizen's Bond Oversight Committee to define the role of committee members, which is to ensure conformance with the ballot language of Measure GG. The committee members continue to indicate they want to be involved in the district's bond oversight process yet is having a continual problem of committee members attending and having a quorum. Committee members commented in FCMAT interviews that the district should have a meeting and discuss nonparticipation with all oversight committee members.
5. The CBO serves as the district's only resource person for the Citizens' Bond Oversight Committee and has dedicated a significant amount of time increasing the committee's understanding of school facilities planning and construction. The district's facilities and operations staff and the consultants for facilities and construction do not regularly engage in providing support and information to the committee.
6. FCMAT interviews found that many Citizens' Bond Oversight Committee members are not attending meetings, and meetings frequently are not reaching a quorum. The oversight committee meeting is essential to the approval of the facilities master plan and direction, and to district and public trust. This is necessary to make sure the district is improving and spending bond monies to the public's satisfaction.

Recommendations for Recovery

1. The district should ensure that the District Advisory Committee continue to serve in an advisory capacity to the state administrator and its membership continue to be constituted as noted above.
2. In addition to the CBO, the position responsible for facilities and operations and the district's architectural and construction management consultants should provide detailed costs and projects progress reports regularly to the Measure GG Citizens' Bond Oversight Committee to assure understanding of school capital facilities planning and construction projects.
3. The district should consider having individual meetings with all the oversight committee members and discuss nonparticipation and lack of commitment to the oversight meetings as agreed when appointed. If members cannot attend regularly scheduled meetings, the committee should request resignations from those who cannot make the commitment. New members who choose to be committed, responsible members to the district should be presented to the state administrator/board and be inducted onto the committee.

Standard Partially Implemented

July 2013 Rating: 0

July 2014 Rating: 0

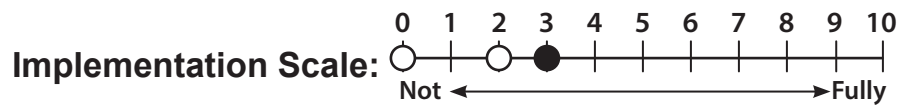
July 2015 Rating: 2

July 2016 Rating: 3

July 2017 Rating: 3

July 2018 Rating: 3

July 2019 Rating: 3



3.1 Facilities Improvement and Modernization

Legal Standard

The LEA maintains a plan for maintaining and modernizing its facilities. (EC 17366)

Findings

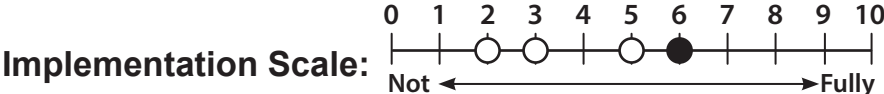
1. The district revised Board Policy 7110 to develop a facilities master plan in February 2019. The district originally developed, and the state administrator approved, the districtwide facilities implementation master plan at its November 18, 2015 regular board meeting. The latest draft facilities master plan has been recently updated and reviewed on November 27, 2018. This new draft identifies facility needs for maintenance and modernization at each school with changes from the previous plans. This draft facilities master plan was also presented in a PowerPoint presentation to the Citizens' Bond Oversight Committee on February 28, 2019 but as of FCMAT fieldwork had yet to be approved.
2. The district facility master plan has identified a minimum of 30 years of future needs for districtwide facilities improvements. These include providing an improvement plan and process acceptable to the community's taxpayers while facing staff's lack of knowledge and training for the district's situation.
3. The district's 2018-19 general fund budget as of February 20, 2019 contains a budget of \$4,512,563 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. The district is planning to use \$28 million of Measure GG general obligation bonds in conjunction with LAWA funds to fund the projects. The list of projects includes Morningside High School modernization, Oak Street Elementary modernization, Warren Lane conversion and modernization, Bennet-Kew conversion and modernization, Parent Elementary wireless project, and painting and asphalt at various other sites.
5. State bond funding has been exhausted. However, the state is considering a future bond election for school facilities in 2020, and the district should file its modernization projects with the OPSC to ensure that it is in line for future state funding as it becomes available.
6. The district does not have plans for modernization and career technical education (CTE) facilities submitted to OPSC for approval and potential state funding.

Recommendations for Recovery

1. The district should finalize and acquire approval of the draft facilities master plan using latest data available regarding district facility needs, facility conditions and funding resources.
2. The updated draft facilities master plan should continue to include alternate viable proposals for the modernization, demolition and addition of school facilities, including school consolidation.
3. The district's project changes to past plans should be concisely explained and documented without the need to review the entire comprehensive facilities master plan.
4. Whenever updated, the draft facilities master plan should be made public at a meeting of the state administrator/board.
5. At a minimum, the district should annually measure progress on the items included in the facilities master plan.
6. The district should continue to regularly provide information at District Advisory Committee, Measure GG Citizens' Bond Oversight Committee and district meetings regarding the ongoing progress of projects over the short-term and include prospects of long-term future projects.
7. The district should annually present measured progress on the items included in the facilities master plan and address short- and long-term projects. This progress information should be presented at an advisory board meeting, District Advisory Committee, Measure GG Citizens' Bond Oversight Committee.
8. The district should submit future modernization projects to OPSC as soon as possible.
9. The district should also consider whether future CTE state funding within its high schools should be sought.

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
July 2019 Rating: 6



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 its status with the DSA. Architect services are used to establish DSA approval on all remaining buildings.
4. FCMAT continues to be unable to confirm that all modular classrooms in the district have DSA approval.
5. The district has a historical practice of purchasing or leasing, through a long-term lease, relocatable building for use as permanent facilities. The district has removed numerous dilapidated relocatable classrooms since the last report. The district is continuing the process to remove or demolish additional dilapidated relocatable classrooms and terminating leases on leased relocatable classrooms to decrease its facility capacity as needed.
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 continue using the services of the architect in the effort to gain DSA approval status of all its buildings.
3. The district should continue evaluating the need for and use of all its relocatable facilities and remove all unnecessary relocatable facilities. Use of relocatable buildings should be limited to essential need on a temporary (less than 60 month) basis.

Standard Partially Implemented

July 2013 Rating: 2

July 2014 Rating: 2

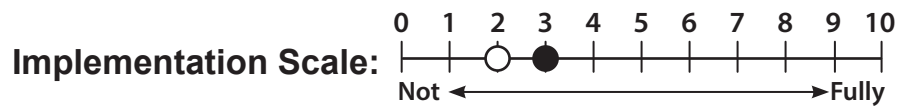
July 2015 Rating: 3

July 2016 Rating: 3

July 2017 Rating: 3

July 2018 Rating: 3

July 2019 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

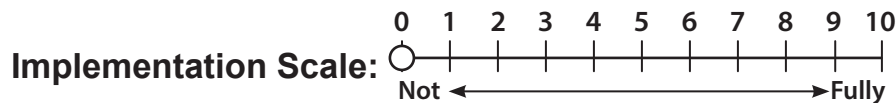
July 2015 Rating: N/A

July 2016 Rating: N/A

July 2017 Rating: N/A

July 2018 Rating: N/A

July 2019 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, the CBO and the director of fiscal services indicated that they have more knowledge of OPSC's procedures.
2. The district does not have a filled position with expertise and experience that is responsible for school facilities planning and construction management. The chief facilities and operations officer position was recently vacated, and 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 sources for expertise.

As the district looks to fill the vacant chief facilities and operations officer position, this department head should be well trained and possess adequate knowledge of OPSC, CDE, DSA and local governmental agencies to oversee its facilities planning and construction functions and build organizational capacity in these areas.

This person should possess, at a minimum, adequate knowledge of construction delivery methods, construction legal claims avoidance practices, and management of all necessary consultants, including but not limited to, funding, architectural, engineering, and construction delivery practices.

This person should have experience necessary to provide the required professional leadership to guide the district's construction, engineering, architectural projects and legal claims avoidance practices and the ability to effectively and simultaneously work on multiple projects at varying stages of completion.

The position duties should include providing planning, coordinating, organizing, directing, supervising and managing the district's Comprehensive Facilities Master Plan as it relates to construction, modernization, remodeling, and reconstruction of facilities within the district.

Duties should also include preparation of the districtwide capital project budgets to provide the most cost-effective facilities plan to meet district construction needs within established timelines; direct, plan and coordinate the district's capital facilities bond and state-funded projects. Responsibilities should include coordinating the work of district staff, commercial realtors, financial consultants, and others in the successful completion of assigned projects.

The position should direct, supervise and formally evaluate the work of the staff assisting to accomplish Comprehensive Facilities Master Plan projects.

3. The district staff stated they are managing in-house services needed for its facility project closeout for Measure GG, and all the district's capital facilities projects cost accounting is performed and managed within its fiscal/accounting department.
4. 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.
5. During FCMAT interviews, district staff indicated they would use \$28 million from Measure GG for the next phase of projects such as Morningside High School LAWA sound insulation project, Inglewood High School renovation and modernization and Oak Street Elementary LAWA sound insulation project, etc.

Recommendations for Recovery

1. The district should retain a permanent chief facilities and operations officer position.
2. The district should continue to 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 LAWA, state and/or local funding.
4. The district staff should continue to seek further education and experience in selecting professional services needed for projects from organizations, such as CASBO and CASH. In addition, the district should seek assistance from other school district representatives and learn from their experiences with the type of services defined in the district's projects. This will help the district in consultant selection and management until administration is comfortable with all necessary selection decisions.
5. The district's staff and Accounting Department should continue to perform cost accounting for future projects.

Standard Partially Implemented

July 2013 Rating: 2

July 2014 Rating: 0

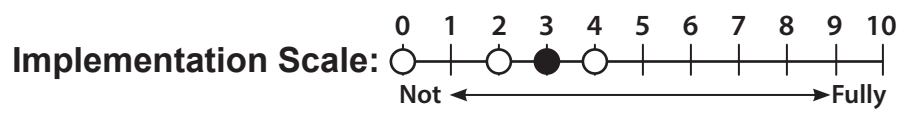
July 2015 Rating: 2

July 2016 Rating: 4

July 2017 Rating: 3

July 2018 Rating: 3

July 2019 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. The former MOT director managed the duties needed for this position while it was vacant and was promoted to the position shortly before his resignation. The district had elected to eliminate the MOT director position at the point of the former director's promotion. A well-trained and knowledgeable person in this position is needed for the district's success.
2. The district's present temporary staffing structure for overseeing and managing construction projects consists of the CBO, director of fiscal services, and custodial supervisor with continued support from an outside consultant, the Cordoba Corporation.
3. This past year the district has made progress in getting some major projects started and underway. These include the following:
 - Merging Woodworth Elementary and Monroe Middle School, which has led to the creation of the new Woodworth-Monroe TK-8 campus.
 - Progress with discussions of closing Worthington Elementary, which is an underutilized campus, and possibly converting it into the district office.
 - Selling specific underutilized closed campuses potentially leading to development land sales and resulting in significant district income. The income would then be used to make future much-needed facility improvements.
 - Planning upgrades to the Morningside High School athletic fields and submitting Oak Street Elementary plans to DSA and determining LAWA eligibility.
4. In addition to these major projects, shade structures and playground equipment have been added or replaced at several school sites and many dilapidated portables have been removed, including the Old City Honors leased portables.
5. In interviews with FCMAT, district staff indicated they would use \$28 million for future projects from Measure GG bond funds such as the Morningside High School LAWA sound insulation modernization project, Inglewood High School renovation and modernization and Oak Street Elementary LAWA sound insulation project, etc.

Recommendations for Recovery

1. The district should continue to 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 for projects on an as-needed basis until an adequate staffing structure is developed that can manage the projects.

The district should continue its plan to hire a permanent chief facilities and operations officer to develop organizational capacity in the areas of school facilities planning and construction.

3. Since the district faces future substantial school improvement projects throughout the district and must plan the needs and funding over a long period of time, it should consider hiring a personnel consultant specializing in facilities development and construction to acquire properly educated and trained staff to meet the district's future project management demands.
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. These expenditures reports should be available for review as necessary and should be comprehensive – including information from the first to the final expense. Individual project reports should be able to be reported over multiple years and be available for review as necessary.

Standard Partially Implemented

July 2013 Rating: 1

July 2014 Rating: 1

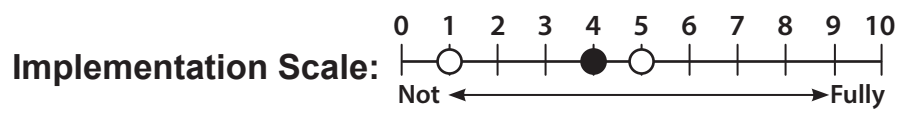
July 2015 Rating: 1

July 2016 Rating: 5

July 2017 Rating: 4

July 2018 Rating: 4

July 2019 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.
4. District staff stated that many electronic files were now available to maintenance staff via electronic tablet.

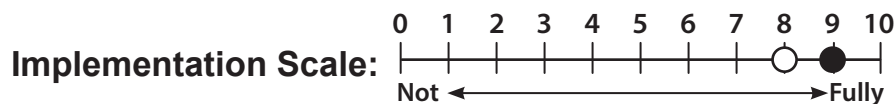
Recommendations for Recovery

1. The district should create and implement a required process and procedures handbook for the district's electronic library.
2. The district should continue to maintain the facilities and construction records it has already organized.
3. A directory should be created for the facilities records room indicating the exact records available and their location.
4. The district should consult with legal counsel to determine which documents, contracts, plans and specifications are required for permanent records retention. The district may elect to follow CASBO suggestions for electronic document storage until a legal opinion can be authored by the district's legal counsel on the subject.
5. A system should be developed to ensure all project architects and contractors provide all necessary documents for each project in an electronic format.

6. The district should continue developing and implementing a system for electronic archiving and continue to request electronic copies of all records and drawings. The district should require the contracted architects to save and provide to the district electronic files including construction contracts documents consistent with the district's current electronic storage standards.
7. The district should annually evaluate electronic storage software and continue to update saved existing files so the district's facility and project records are secure, accessible and readable.
8. The district should regularly take project pictures of all work that is to be concealed, such as underground utilities and piping, and add to these to its electronic library filing system for future access by work crews and contractors during any maintenance, modernization and new construction projects.
9. The district should backup all electronic files regularly and store a separate electronic copy of all files off site, preferably a location with fire and water protection.
10. The district should never destroy paper files but should store them in a safe, secure and moisture free environment. However, if paper files/documents are converted to an electronic format, the hard copy files/documents should be maintained in accordance with Education Code Section 35254.
11. The district should create a policy to allow original paper documents to be removed only when absolutely necessary. Paper originals should be copied exclusively by a bonded agent approved by the district. This policy should also consider allowing only the release of electronic copies.

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
 July 2019 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

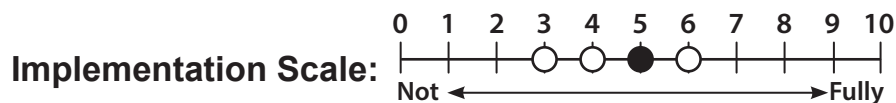
1. LACOE conducted the facilities inspections required under the Williams Act in January and February 2019 using the Facilities Inspection Tool (FIT) and schools received overall ratings of good, fair and poor, either at the initial visit or reinspection. The district performed preinspections on the sites to be inspected by LACOE, but did not conduct facilities inspections of schools not visited by LACOE.
2. See also FCMAT's comments regarding restroom cleanliness at Std. 1.8.
3. The district has a 2018-19 second interim routine restricted maintenance account budget of \$4,512,563, which includes allocations for staff, repairs, parts and contracted services.
4. 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.
5. 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 reducing portable classrooms, either through the demolition of dilapidated buildings or the termination of leases on leased buildings.
6. The district's Maintenance Department staffing is undersized relative to the size of the district, and the amount of building square footage that needs to be maintained.
7. Work orders generated as a result of unsafe or unsanitary conditions are now given priority in the SchoolDude work order system.
8. The concrete walkways at the secondary and middle school sites were heavily stained with chewing gum. A previous FCMAT report indicated that each school was 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. This year, in addition to adding more powerful pressure washers, the custodial supervisor indicated that custodians also received training on using 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 reinstate facilities inspections at all school sites, especially those not covered by the LACOE visits, and use the FIT form to perform the inspections.
3. The district should continue to adequately fund its Maintenance Department budget to ensure its ability to adequately maintain its school sites as required under the Williams legislation.
4. The district should continue utilizing pressure washers with enough power to remove chewing gum residue off concrete walkways and, now that appropriate pressure washers are available and training has occurred, increase accountability to ensure cleaning occurs.
5. The district should continue to monitor the inventory of pressure washers needed for the district and ensure that pressure washers are returned to the school site of origin if borrowed by another school.
6. The district should continue to require the school site administration or designee to conduct frequent daily inspections several times per day of all restroom facilities to ensure they are clean, stocked 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
July 2019 Rating:	5



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 2018-19 second interim total Maintenance Department budget is \$4,512,563, which exceeds the account requirement under EC 17070.75
2. At the time of interviews, the CBO indicated that at the end of the 2017-18 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 2018-19 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 significant facility needs.
3. At the time of interviews, the chief facilities and operations officer position was vacant. However, staff indicated the former chief facilities and operations officer routinely reviewed the budget and met with the CBO and the director of fiscal services to monitor expenditures. The former chief facilities and operations officer did not have authority to allocate funds for projects within RRMA. Additionally, he did not receive specific training on reading, understanding, and using budget codes.
4. At the time of interviews, approximately 25% of the fiscal year remained. In reviewing the budgetary documents that were provided, it was observed that several of the budget accounts had been overdraw, while others had 100% of their original balance remaining. FCMAT found that RRMA and deferred maintenance expenditures for the current year were appropriate.
5. The district provided FCMAT with a multiyear plan for preventive and deferred maintenance during previous visits. FCMAT was not provided with a specific, multiyear, preventive or deferred maintenance list for this year's review. While the state no longer requires a deferred maintenance plan (see Std. 3.9), 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.
6. During interviews, Maintenance Department staff stated they had the opportunity to review planned capital facility projects and had recommended various types of infrastructure related repairs or maintenance to take place at the same time as the capital projects. While this maximizes capital funds, the Maintenance Department should expand the use of the PMDirect module of SchoolDude. The PMDirect module is used to proactively schedule routine preventive maintenance work such as inspections and servicing of HVAC, roofing, fire alarms, etc. 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.

7. FCMAT's review of district-provided reports showed a capital improvement project list that contained preventive and deferred maintenance type projects, which included various appropriate funding sources.

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. When the chief facilities and operations officer position is filled, the district should ensure the new hire is given the authority to oversee the routine restricted maintenance account budget.
4. Budget accounts should be developed with the goal of matching expenditures to the timeline of the fiscal year. This ensures accuracy of budgets. If unexpected expenditures occur, budget transfers should be made.
5. Any position(s) that are extended authority to 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.
6. The district should create a 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

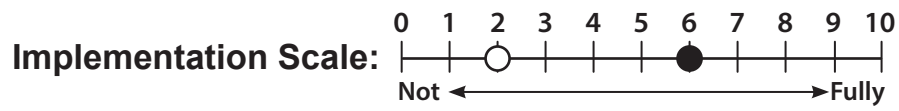
July 2015 Rating: 6

July 2016 Rating: 6

July 2017 Rating: 6

July 2018 Rating: 6

July 2019 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. The board of trustees approved Board Policy and Administrative Regulation 3511 on February 20, 2019. This policy and regulation promote the effective use of the district's fiscal resources through a resource management program. One of the strategies implementing effective and sustainable resource practices listed in the policy is minimizing utility costs. To accomplish this, tracking utility costs and energy consumption is necessary.
2. There remains no system to track utility costs or energy consumption. However, interviews indicate the director of fiscal services reviews energy consumption. The review is done through monitoring utility bills from the local electricity provider, and the director of fiscal services stated a spreadsheet of all electrical meters with usage is maintained.
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 its 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. No projects specific to energy conservation have been completed since the last review; however, current projects include energy conservation considerations such as lighting, windows, and energy management systems.
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 it intended 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, 2018 and 2019 confirm this position had not been filled. However, the former chief facilities and operations officer had sent intermittent emails reminding staff of the need to save energy during nonstudent time periods and included energy savings checklists for staff to follow.

Recommendations for Recovery

1. 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.
2. The district should develop a process to track utility costs and energy consumption and comply with Board Policy and Administrative Regulation 3511. 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.
3. 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.
4. 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

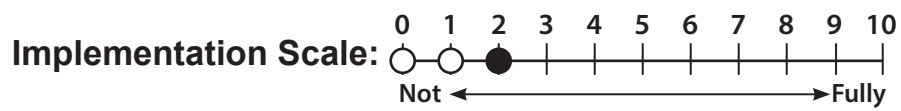
July 2015 Rating: 1

July 2016 Rating: 1

July 2017 Rating: 2

July 2018 Rating: 2

July 2019 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 the tools, materials, supplies and equipment that are stored at the maintenance and operations/central warehouse facility. The central warehouse facility was previously 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 generally 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. However, staff indicated paper products used to stock restrooms were out at times as orders were routinely shorted or not delivered to the sites. The limited number of restrooms observed during site visits displayed a worsening sanitary condition compared to previous visits. Should the lack of paper supplies in restrooms continue, conditions will continue to deteriorate.
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 custodial 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 through PeopleSoft and a visit to the central warehouse that stock for custodial cleaning and paper products appeared 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 custodial supervisor in August 2017. Part of his daily duties is inspecting the stock levels of custodial supplies at each site. This process was designed to ensure 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, yet there was an

inconsistency between sites in the amount of stock on hand. Many custodial closets have storage racks yet have not been organized in a neat and orderly manner making it difficult to quickly assess the contents and supplies. During site visits, some site administrators did not have access to these custodial closets, nor did they know the contents of the closets. It is important for custodial supervisors and site administrators to have an awareness of what material and tools are available and where they are kept.

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 custodial 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 custodial supervisor has created a checklist for this process and is beginning to review the checklists during his routine visits. Regardless of this system, during fieldwork several restrooms were inspected at every site visited and a lack of paper products, soap and unsanitary conditions were commonly found.
8. FCMAT was informed that many new pieces of equipment (such as the “I-mop”) had been purchased and provided to site custodians. All sites now appear to have auto-scrubbers, new backpack vacuums and pressure washers. All elementary sites have carpet cleaners. Additionally, some sites have been provided with walk behind floor scrubbers. However, custodial staff did not appear to be using the floor scrubbers. Some equipment such as the new “I-mop” was only found at one site and did not appear to be used regularly.

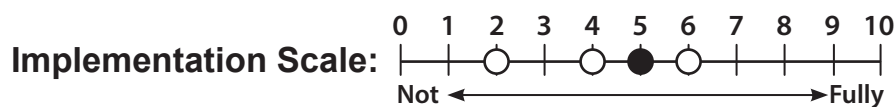
Recommendations for Recovery

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. The district should investigate the shortages of restroom paper supplies at school sites and resolve the issue(s) that have created the situation.
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 custodial supervisor, sites should develop their own inventory for custodial supplies. The site administrator and the custodial supervisor should regularly review the inventory. The site administrator should always have access to custodial closets and the ability to perform random audits of 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 custodial 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. Additionally, if staff are provided equipment and trained to use it, the district should ensure that staff implement its regular use.
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
July 2019 Rating:	5



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 custodial supervisor, who directly oversees day and night site custodians. The chief facilities and operations officer position directly oversees approximately 27 full-time equivalent (FTE) staff, including an administrative assistant, transportation coordinator, custodial 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 chief facilities and operations officer has management assistance in only one functional area of responsibility. With the increased involvement in facility projects, the span of control appears to be excessive and prevents adequate supervision.
3. According to the 2018-19 MOT departmental organizational chart, the custodial supervisor supervises and evaluates 60 custodians in conjunction with the site principals. During site visits, site administrators had conflicting comments regarding their inclusion in the evaluation of site-based custodians. Some administrators felt included in the evaluation process, while others did not.
4. Interviews with principals and district administration indicated that the evaluation process is effective. However, the custodians interviewed during site visits did not provide a consensus as to whether the evaluations were completed and the process was effective.
5. At the time of the visit by FCMAT, evaluations for all maintenance, custodial, groundskeeping and transportation staff members had been completed for 2018-19. FCMAT reviewed district-provided evaluations that showed thorough notes, identified recommended goals or areas of needed improvement and gave commendations when possible. However, FCMAT could not determine how many were reviewed since many of the evaluations were not signed and several custodians interviewed during site visits were not aware that their written evaluation had been completed.
6. The former chief facilities and operations officer and the custodial supervisor routinely meet with the Human Resources Department to review employee performance.
7. The district has implemented a thorough return-to-work program.

8. The custodial supervisor has not received official training and lacks prior experience on conducting and accurately documenting employee performance.

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. The district should ensure that site administrators are included in the custodial evaluations. The custodial supervisor should address technical skills, while the principals address soft skills, such as communication and interaction with staff.
4. If the chief facilities and operations officer position continues to spend an excessive amount of time overseeing facility construction projects without a director of MOT, the district should consider hiring a full-time facility director. This would allow the chief facilities and operations officer to focus on day-to-day maintenance and operations of the district.
5. If the district does not hire a facility director, it should consider hiring additional management assistance for the chief facilities and operations officer position while it is vacant. The chief facilities and operations officer's current span of control is excessive and prevents adequate supervision.
6. The district should continue to complete all evaluations according to district timelines. The Human Resources Department should continue to meet with the chief facilities and operations officer and other staff evaluators to monitor evaluations and ensure they are completed as prescribed and align with collective bargaining agreements. The Human Resources Department should verify that the appropriate signatures are on each evaluation.
7. The district should provide the custodial supervisor formal training in employee performance evaluations. While the custodial 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

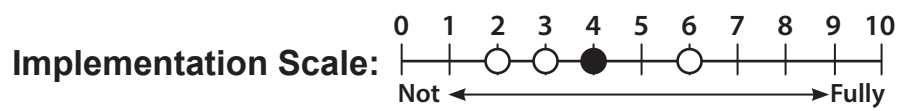
July 2015 Rating: 3

July 2016 Rating: 3

July 2017 Rating: 4

July 2018 Rating: 6

July 2019 Rating: 4



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 chief facilities and operations officer. The district added a custodial supervisor in the 2017-18 fiscal year who oversees all site custodians in conjunction with the site principals.
2. FCMAT was provided with job postings as examples of job descriptions. However, during a review of the district's Human Resources webpage, updated job descriptions were found. Job descriptions posted on the district's webpage did not contain dates of board approval. 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. Therefore, keeping job descriptions current and listing all essential job functions is vital in managing the risk of ADA claims.
3. The district developed a custodial handbook in January 2017 that identifies cleaning methods and performance standards for custodial positions. The handbook is available on the district website under the human resources handbook section and in the business services – maintenance, operations, and transportation section. 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. During the 2017-18 site visits, staff reported that the custodial supervisor had started monitoring custodial performance using an activity tracker process, and each custodian's activities were logged for an entire shift and opportunities for efficiency were noted. However, during site visits in 2019, there was no reported use of this process since the last review.

6. The district has developed a draft handbook for maintenance and groundskeeping personnel that identifies maintenance strategies, performance standards and organizational structure.

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 finalize the maintenance and groundskeeping handbook. This will ensure staff is aware of performance standards and 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. The handbook should be updated regularly with the latest best practices and employees trained accordingly.
5. The district should determine how it will monitor site custodial staff and implement consistent use of the best method. By consistent and continued monitoring of custodial activities, schedules can be modified and improved to increase efficiency of custodians. Schedules can also 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

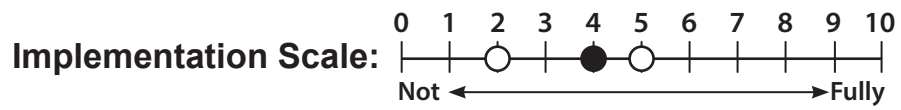
July 2015 Rating: 4

July 2016 Rating: 4

July 2017 Rating: 5

July 2018 Rating: 4

July 2019 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 does not have a written preventive or routine maintenance plan. An effective preventive maintenance plan includes major system components such as painting, HVAC servicing, roofing, flooring, asphalt resurfacing, electrical upgrading, and 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 former chief facilities and operations officer 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 approximately 450 work orders were open/pending. Documentation provided to FCMAT indicated that many work orders were completed in a timely manner. Interviews with site administrators indicate that the maintenance staff is responsive to work orders, but at times, follow up phone calls or emails are required to help expedite some repairs.
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 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, PMDirect, in the SchoolDude program but it appears there is no preventive maintenance plan. A review of provided documents for preventive maintenance work orders appears to be routine reactive work orders.
8. The district does not use the preventive maintenance module to generate work orders for recurring maintenance tasks before they become areas of need or even emergencies.

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 create a 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 SchoolDudework order system and continue to provide training to all district maintenance and applicable site personnel in its use.
7. The district should implement the use of the PMDirect preventive maintenance module to generate work orders for recurring maintenance tasks.

Standard Partially Implemented

July 2013 Rating: 0

July 2014 Rating: 0

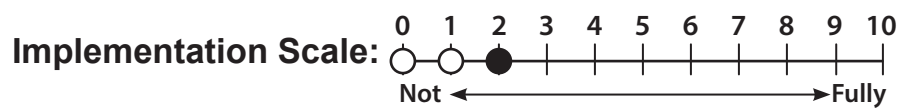
July 2015 Rating: 1

July 2016 Rating: 1

July 2017 Rating: 1

July 2018 Rating: 2

July 2019 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 not implemented a 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 to determine if this asset list has been updated. During a previous review of this documentation, all items on this inventory list had not been updated since 2015. See Standard 10.5 and 16.1 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. This document was not provided for review, so it is unknown if the district updates this information. As the district continues to reduce its amount of usable space, it is important to track this information.
5. The district does not maintain an equipment replacement schedule.
6. The district does not complete a biannual physical inventory.

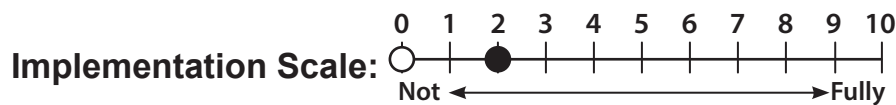
Recommendations for Recovery

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 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 capital 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.
4. The district should ensure that it annually updates its detailed inventory of buildings, including building square footage, site acreage, quantity of landscape turf, and quantity of asphalt.

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
July 2019 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. Formerly, the chief facilities and operations officer monitored this process and would 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 chief facilities and operations officer
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.
7. The district has fully embraced the use of SchoolDude; however, the information that is recorded in the software is limited. A report from SchoolDude called Dude Intelligence Data provides an Executive Overview of the Maintenance Department, which was provided to staff. The data indicates the following areas of concern that need attention:
 - A. Only 61% of work orders have valid data such as hours spent on a repair and the action taken during that repair. This data can help district administration justify resources used and needed.

- B. Only 54% of work orders are completed within seven working days. The national average suggests that 75% should be completed within that timeframe.
 - C. The average number of work orders completed each week continues to decrease. In 2016, 70% of work orders were completed within a week of request. The completion rate dropped to 52% in 2017 and to 47% in 2018.
8. Vandalism and/or tagging is not identified on the work orders and tracked. The district does not know how much effort in time and materials is expended to address this work; however, site and department staff interviews identified this work as taking them off of scheduled work regularly.

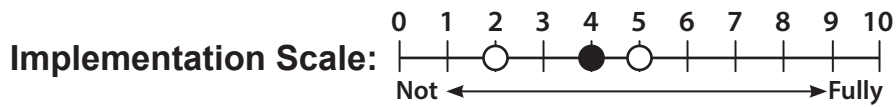
Recommendations for Recovery

1. The district should continue to expand the information that is recorded in SchoolDude. 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.
7. The district should consider tracking and creating a report for vandalism and tagging work orders by site, location on sites, types of vandalism and occurrence.

8. District administration and the chief facilities and operations officer need to review and evaluate departmental needs and requirements for the MOT Department to be successful at meeting all goals, needs and budget limitations.

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
July 2019 Rating: 4



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 November 2018, the district has created a list of refocused projects that will be addressed with Measure GG funds.
4. As of November 2018, the district has again refocused the type and scope of projects throughout the district. Additionally, the district facilities master plan, updated in November 2018 to include changes in the district, is not board approved, continues to exclude a condition assessment of campus infrastructure or major system components and strictly focuses on renovation and new construction.
5. As of March 2019, the district has again refocused the type and scope of projects throughout the district. Because of continued declining enrollment, the district is trying to balance the closure of some facilities, or reduction in usable space, with the needs of the community. As of the time of FCMAT's site visits, school consolidation had been addressed at two sites, and the district's administrators were considering future consolidation.
6. The current facilities master plan begins the process for evaluating and implementing school consolidation and/or elimination of unused buildings necessitated by declining enrollment.
7. The district utilized the services of CTPED Safe Schools to develop a campus security assessment report for each of its campuses.

8. 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.
9. LACOE performs Williams Act inspections on eight of the district's sites. The district performs preinspections on the sites scheduled for a LACOE visit and should conduct inspections on 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 continue to implement a balanced action of school consolidation, which allows 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 reinstate performing Williams Act inspections 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

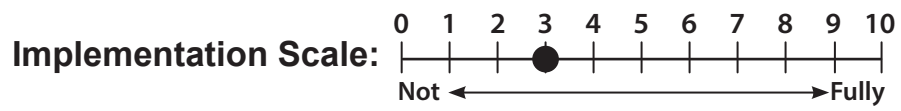
July 2015 Rating: 3

July 2016 Rating: 3

July 2017 Rating: 3

July 2018 Rating: 3

July 2019 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 workday schedule and an updated job description.
2. Site principals interviewed by FCMAT indicated decreased satisfaction with the landscaping conditions at their sites. Site principals believe that the groundskeeping staff is inadequate to maintain the current facilities at an appropriate level of care. FCMAT observed a regression of general landscape conditions at all the sites that were visited.
3. The maintenance/transportation organizational chart identifies a clear reporting structure and chain of command for the Groundskeeping Department. The reporting structure indicates the chief facilities and operations officer oversees approximately 27 FTEs, including administrative assistant, transportation coordinator, custodial supervisor and maintenance and grounds employees. Although span of control refers to the number of areas of responsibility and subordinates reporting directly to a supervisor, it may also refer to the number of departments a supervisor can reasonably manage. The chief facilities and operations officer position has management assistance in the custodial area of responsibility. This position was recently vacated and was not filled during the time of FCMAT's site visits. The district has increased the duties of the chief officer's position with involvement in facility projects, which creates an excessive span of control and prevents adequate supervision of the Groundskeeping Department.
4. The district provides groundskeepers with appropriate equipment such as mowers, blowers, weed eaters, and turf edgers. Employees report that their equipment is new, accessible, well maintained and is adequate to perform their job duties. Additionally, the district has reliable and appropriately equipped vehicles for the traveling groundskeeping team. The district has inventoried and organized all the equipment and tools in the Groundskeeping Department.
5. The landscaping condition at the sites visited by FCMAT has regressed. FCMAT witnessed many areas that are poorly maintained and show signs of neglect. This included weeds growing and cascading out of the rain gutters at Morningside High School, the south field at Bennett-Kew had uneven ground from the removal of facilities and weeds over a foot high, and the turf at Sentinel Field had weeds over 12 inches tall. Additionally, at Oak Street Elementary FCMAT observed one grounds staff member working while the others were loitering until they realized they were being observed by the team. Interviews with site administration indicate that the groundskeeping team has a posted schedule;

however, the schedule is routinely changed or adjusted without any notification to site administration. Site principals indicate there is a lack of adequate staffing, proper training and antiquated irrigation infrastructure. The conditions continue to prevent significant improvements in the district's overall landscape condition.

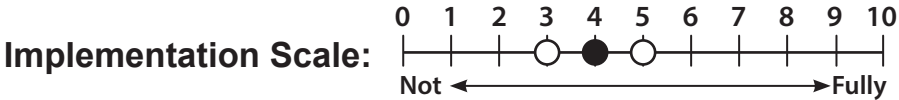
6. Interviews and documents indicate the former chief facilities and operations officer began the 2018-19 school year by making visits to school sites and reviewing the general condition of the schools with principals. Those visits appeared to have stopped by the end of 2018. During the visits, the former chief facilities and operations officer, in conjunction with site principals or office managers, completed an internal document titled "School Inspection Report." The document did not include the type of work orders, preventive, or reactive actions that were taken as a result of the site visit. This document also does not allow a principal or 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 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 four FTE positions, a reduction of one FTE from the 2017-18 fiscal year. This is the second consecutive year of reductions in the Groundskeeping Department.
9. The district adopted Board Policy 3510 – Green School Operations in August 2014, which includes considering sustainability and student health in making landscaping decisions.
10. In 2016-17, the district was negotiating the purchase of a cloud-based irrigation clock system with Weathermatic. According to documents provided to FCMAT, this project was cancelled and has not been implemented. The district does not have a centralized irrigation control system that aligns with Board Policy 3510, which has the goal to reduce water consumption for irrigation purposes.
11. The district has drafted but not completed a groundskeeping handbook that identifies and requires a wide range of knowledge of horticulture, pest control, weed abatement, use of pesticides and landscaping methods and performance standards for groundskeeper positions. Once developed, all groundskeeper staff should receive this handbook and have been trained to its content. During site visits, FCMAT observed both principals and groundskeepers were somewhat familiar with the grounds maintenance and cleaning methods, but a handbook would help facilitate training and accountability.

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. This review should also be undertaken to eliminate the excessive span of control that prevents the chief facilities and operations officer from adequately supervising the Groundskeeping Department.
3. The chief facilities and operations officer should review with site administration specific concerns related to landscape and curb appeal conditions when visiting school sites. The chief officer should modify the gardeners' work schedules as needed to address individual site needs. Any changes to the groundskeeping scheduled should be communicated to site administrators.
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. A water conserving irrigation system should be evaluated and implemented with fidelity.
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.
10. The district should develop, distribute and utilize a grounds maintenance handbook to facilitate training and accountability among groundskeeping personnel.

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
July 2019 Rating: 4



8.2 Community Use of Facilities

Professional Standard

The LEA has a plan to promote community involvement in schools.

Findings

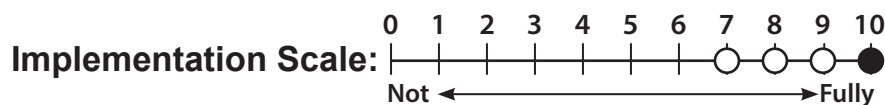
1. Board Policy 1330 recognizes that district facilities are a community resource authorized for use by community groups if they do not interfere with school activities. The district has made district facilities available to responsible organizations, associations and individuals of the community for appropriate activities.
2. The district received and approved numerous applications for use of school property to date in the 2018-19 fiscal year. The process involves both site and district-level approvals.
3. The district is following Board Policy 1330 and Administrative Regulation 1330, which were revised April 17, 2019 and a fee schedule 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 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
July 2019 Rating:	10



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 publishes its monthly message from the state administrator on the district webpage. The newsletter discusses the status of all the facilities projects planned, in progress, or completed by the district. Information is also contained in the District News section of the webpage.
2. The district also publishes a newsletter in print that is widely distributed throughout the district and the local community and updates the public on district facility project activities.
3. The district has continued its Measure GG Citizens' Bond Oversight Committee and has held only two meetings in the past year, and they have not been regularly scheduled meetings. Interviews with committee members indicate that there have been some recent public communication issues. For example, they stated district communication was lacking on the status of the Payne Elementary School project since members of the general public thought it was closing and may have caused some parents to not enroll their children. They thought the district should place more signage at the school sites to indicate projects are in progress.
4. Members of the Measure GG Citizens' Bond Oversight Committee indicated that there are vacancies on the committee, and it needs new members.
5. The district publishes its School Accountability Report Card (SARC) on the district webpage. The source for facilities information for the SARC is the Williams Act FIT forms completed by LACOE, and the SARC reports show the results of those inspections using the standards established by the FIT form.

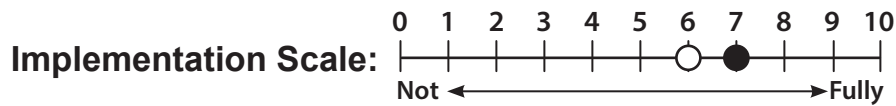
Recommendations for Recovery

1. Information on the status of school facilities improvement projects and the conditions of school facilities should continue to be updated regularly and posted on the district website in the monthly newsletter from the state administrator and in the District News section of the website.
2. The district should continue to print and circulate its monthly newsletter to keep the local community informed of its facility projects.
3. The district should place signs at the school sites where facilities projects are in progress to inform the public of the projects at the site and eliminate public speculation and confusion.

4. The Citizens' Bond Oversight Committee for Measure GG should establish a regular meeting schedule and fill any current vacancies on the committee.
5. The district should continue to publish its School Accountability Report Card (SARC) forms, which include facility conditions, on its website each year.

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
July 2019 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

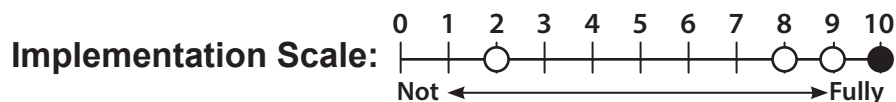
1. Board Policy 7160 supports the access of charter school students to safe and adequate facilities and was updated August 20, 2014. Under this board policy, the district is required to make facilities available to eligible charter schools in accordance with law. These facilities are to be contiguous, furnished, equipped, and sufficient to accommodate students in conditions reasonably equivalent to those of 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 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
July 2019 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 of \$90,200, it appears that the manual is not up to date with the increased bid threshold effective January 1, 2019. 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 the supplies held in the warehouse. The 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 is a reasonable number of open purchase orders. 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.
7. During FCMAT's site visits, staff reported that some paper products used in the restrooms (ordered through a "just-in-time" delivery method) were routinely shorted or not delivered. Site administrators are not included in the proof of delivery process.

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.
5. The district should consider having site administrators included in the proof of delivery process for materials that are delivered to their sites. This will ensure they have first-hand knowledge of discrepancies in material orders.

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
 July 2019 Rating: 4

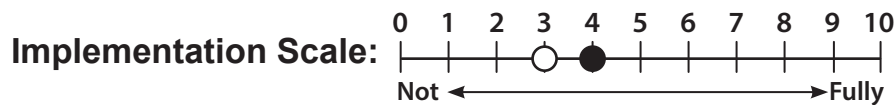


Table of Facilities Management Ratings

Facilities Management Standards		July 2013 Rating	July 2014 Rating	July 2015 Rating	July 2016 Rating	July 2017 Rating	July 2018 Rating	July 2019 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	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	5
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	5
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	5
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	6

Facilities Management Standards		July 2013 Rating	July 2014 Rating	July 2015 Rating	July 2016 Rating	July 2017 Rating	July 2018 Rating	July 2019 Rating
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	6
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	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	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	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	7

Facilities Management Standards		July 2013 Rating	July 2014 Rating	July 2015 Rating	July 2016 Rating	July 2017 Rating	July 2018 Rating	July 2019 Rating
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	7
2.8	<p>PROFESSIONAL STANDARD – FACILITY PLANNING</p> <p>The LEA has a facility planning committee.</p>	0	0	2	3	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	6
3.3	<p>LEGAL STANDARD – FACILITIES IMPROVEMENT AND MODERNIZATION</p> <p>All relocatable buildings in use meet statutory requirements. (EC 17292)</p>	2	2	3	3	3	3	3
3.9	<p>PROFESSIONAL STANDARD – FACILITIES IMPROVEMENT AND MODERNIZATION</p> <p>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.</p>	0	0	N/A	N/A	N/A	N/A	N/A
3.10	<p>PROFESSIONAL STANDARD – FACILITIES IMPROVEMENT AND MODERNIZATION</p> <p>The LEA's staff are knowledgeable about procedures in the Office of Public School Construction (OPSC) and the Division of the State Architect (DSA).</p>	2	0	2	4	3	3	3

Facilities Management Standards		July 2013 Rating	July 2014 Rating	July 2015 Rating	July 2016 Rating	July 2017 Rating	July 2018 Rating	July 2019 Rating
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
4.2	PROFESSIONAL STANDARD – CONSTRUCTION OF PROJECTS The LEA maintains appropriate project records and drawings.	8	8	9	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	5
6.2	LEGAL STANDARD – FACILITIES MAINTENANCE AND OPERATIONS The LEA has established the required account for ongoing and major maintenance. (EC 17014, 17070.75)	2	2	6	6	6	6	6
6.3	PROFESSIONAL STANDARD – FACILITIES MAINTENANCE AND OPERATIONS The LEA uses and maintains a system to track utility costs and consumption and to report on the success of its energy program in reducing the cost of utilities. An energy analysis has been completed for each site.	0	0	1	1	2	2	2

Facilities Management Standards		July 2013 Rating	July 2014 Rating	July 2015 Rating	July 2016 Rating	July 2017 Rating	July 2018 Rating	July 2019 Rating
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	5
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	4
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	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	2

Facilities Management Standards		July 2013 Rating	July 2014 Rating	July 2015 Rating	July 2016 Rating	July 2017 Rating	July 2018 Rating	July 2019 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	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	4
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	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	4
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	10

Facilities Management Standards		July 2013 Rating	July 2014 Rating	July 2015 Rating	July 2016 Rating	July 2017 Rating	July 2018 Rating	July 2019 Rating
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	7
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	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	4
Collective Average Rating		2.24	2.59	3.81	3.94	4.65	5.29	5.13