

FCMAT

FISCAL CRISIS & MANAGEMENT
ASSISTANCE TEAM

Inglewood Unified School District

July 2024

PROGRESS REPORT



Inglewood Unified School District

**Follow-up Review
July 2024**

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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 originated 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 7,011 transitional kindergarten (TK)-12 students in 15 schools in the city of Inglewood and an adjacent section of unincorporated Los Angeles County (Ladera Heights). The district's schools include three TK-6 schools, two P-8 schools, four TK-8 schools, one grades 7-8 middle school, two comprehensive high schools, one district-operated TK-8 charter school, one district-operated charter high school and one alternative education high school (9-12). The district-operated TK-8 charter school has 556 students and the district-operated charter high school has 346 students who are included in the total students referenced above. In addition, the district serves students in one child development center and one adult education school that are not included in the total students referenced above. Some independent charter schools are also in the district service area.

At the request of the district, on September 14, 2012, the governor approved Senate Bill (SB) 533 (Chapter 325/2012), bringing the district under state receivership with a state-approved emergency appropriation of \$55 million to avoid fiscal insolvency. The district's management made efforts to avoid receivership 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 (CalSTRS) 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 emergency appropriation (loan), provided for in the legislation, authorized the California Infrastructure and Economic Development Bank (I-Bank) to issue notes/bonds to provide support for the district's cash flow needs. 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 (AB) 86, Statutes of 2013, was passed. This legislation superseded the previously authorized 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 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.

The 2023-24 first interim report combined unrestricted and restricted general fund revenues have increased by approximately \$1.6 million since budget adoption while the combined expenditures have increased by approximately \$17.9 million, with an unrestricted ending fund balance projected at \$41.8 million. The district's multiyear financial projection (MYFP) showed a reserve for economic uncertainties of 3.00% for 2023-24, 3.00% for 2024-25, and 3.22% for 2025-26. However, the district also included \$35.1 million in 2023-24, \$17.4 million in 2024-25 and \$1.1

million in 2025-26 as committed and/or assigned as part of its components of ending fund balance. The district projects to deficit spend in the unrestricted general fund by \$8.1 million in 2023-24, \$19.0 million in 2024-25 and \$16.3 million in 2025-26.

The district's Fiscal Stabilization Plan (FSP) submitted for approval with its first interim report at the December 13, 2023 board meeting was pulled from the agenda and a revised FSP was submitted and approved by the county administrator at the January 17, 2024 board meeting. The Fiscal Crisis and Management Assistance Team's (FCMAT's) review and interviews with the district's fiscal staff indicated that various items identified in the original FSP were unattainable. FCMAT's review and comparison of the FSP with the district's MYFP indicated that the amounts used in the MYFP did not align with the planned cost savings identified in the FSP. This mismatch suggests that the FSP reductions were not accurately accounted for in the subsequent fiscal years' projections. Therefore, caution is advised regarding the district's utilization of this MYFP for future planning or decision-making, as it appears unreliable.

In a letter dated January 11, 2024, the county superintendent noted that the updated FSP that was submitted identified revenue enhancements and expenditure reductions totaling \$13.5 million in 2023-24, \$18.9 million in 2024-25 and \$23.8 million in 2025-26. The county superintendent's review letter recognized that this updated FSP was scheduled for approval on January 17, 2024 and that only a portion of the cost savings and expenditure reductions are included in the first interim and multiyear projections. The district was instructed to update the FSP and include it with its 2023-24 second interim report, along with the implementation status of the planned reductions and alternative options for contingent expenditure reductions and revenue enhancements. The district needs to follow through with expenditure reductions and/or revenue enhancements to eliminate the operating deficit and maintain the required reserve for economic uncertainties.

The district continues to experience declining enrollment reportedly caused by both decreasing birthrates and the number of students who reside within district boundaries. Additionally, the number and size of charter schools that operate both within and outside of, but adjacent to, the district's boundaries have a direct impact on enrollment. Approximately 343 fewer students attended district schools in the 2023-24 school year compared to the prior year. This represents an approximately 10,958 total student decrease (or 61.0%) since its 2003-04 high of 17,969 students. As stated in the county letter, the district's first interim report reflects declining enrollment of 7,167 for 2023-24, 6,945 for 2024-25, and 6,723 for 2025-26, with projected funded ADA (FADA) of 7,388, 6,640 and 6,354, respectively. The estimated impact on the district's projected FADA reflects a two-year loss totaling 984 FADA representing a 13.32% decrease from the district's 2023-24 FADA.

FCMAT continues to be concerned about external independent audit findings that cite significant deficiencies in internal control in several functional areas of business practice that leave the district's assets susceptible to misstatement, theft, or fraud. Although the district had greatly reduced the number of audit findings up to 2021-22, it continues to experience new audit findings classified as material weaknesses or significant internal control deficiencies. The 2022-23 fiscal year audit contained 19 audit findings, an increase of two from the prior year. Four of the audit findings indicated disallowable ADA, penalties or questioned costs, potentially resulting in funding loss.

Since 2013, 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), legislative assistance provided under AB 1840 (Chapter 426/2018) (discussed in the Changes to State Receivership section below) as well as state and federal coronavirus relief funds to further augment its revenue. However, the additional revenue alone, much of which was one-time funding, will not resolve its solvency issues, which are exacerbated by declining enrollment and failure to adjust facility use to match enrollment.

Aside from 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 was scheduled to end in November 2033. For the 2018-19 fiscal year, 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 financial management, personnel management, community relations and governance, facilities management, and pupil achievement.
- The county superintendent, with concurrence from the SPI and president of the State Board of Education (SBE), 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 district has adequate fiscal systems and controls in place, the SPI has determined that the district's future compliance with the fiscal recovery plan is probable, and the county superintendent of schools, SPI and president of the SBE agree the trustee is no longer needed. 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 oversight role during state receivership is no different than her role during normal times of self-governance but was expanded to include the governance and administration of the district through 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 signed without the consent of the SPI. 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 new 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 until another state administrator assumed her position on August 16, 2017. In October 2019, she announced plans to retire with a final retirement date of December 2, 2019. With this disclosure, the county office's deputy superintendent 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. According to the revisions in the selection of state administrators provided in AB 1840, FCMAT worked to provide the Los Angeles County superintendent of schools with a list of vetted candidates, and a county administrator was appointed in November 2019. The county administrator announced plans to leave the district in October 2022. The county superintendent appointed the county office's retired former deputy superintendent as interim county administrator. FCMAT once again worked to provide the Los Angeles County superintendent of schools with a list of vetted candidates, and the county superintendent appointed the current county administrator on January 9, 2023.

The district has had nine state or county administrators/trustees during an 12-year period, creating instability in organizational development and inconsistency in developing and implementing long-range recovery plans. During this review period, the district's organizational structure remained unchanged at the cabinet level; however, there were some changes in leadership immediately under these positions (e.g., senior executive director of business/fiscal services, executive director secondary education, and executive director of student support services). Subsequent to FCMAT's fieldwork, it was announced that the chief business official (CBO) would be leaving at the end of June, and the district is actively recruiting for the position.

The county 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 Local Control and Accountability Plan (LCAP), development of a well-articulated plan for the district's future and improvement as reflected in the comprehensive review.

This report is the district's 12th review and is mostly based on the period from March 2023 to March 2024. FCMAT's 2024 assessment indicates that the district has made progress in all four operational areas reviewed but has not made progress in every standard as is noted throughout the report. Much work remains to be done to achieve full recovery, and that work will be difficult with any additional administrative turnover.

Purpose

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

1. Personnel Management

2. Pupil Achievement
3. Financial Management
4. 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 four operational areas to eventually exit state receivership and return to local board governance. Beginning with the 2023 review, the fifth operational area of community relations and governance is no longer reviewed since the district has reached the minimum milestone score of six with no individual standard scoring less than four for two consecutive years.

State Receivership

At the request of the district, on September 14, 2012, SB 533 was signed into law. The bill authorized the appointment of a state administrator and provided a \$55 million emergency state loan. Statute 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 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 SPI 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 42127.8.

SB 533 requires the Inglewood Unified School District to bear 100 percent of all costs associated with the emergency loan, including the activities of the appointed administrator and FCMAT.

SB 533 further intended that the state SPI, through the state administrator, work with the staff and advisory 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.

SB 533 also intended 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 SPI 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 SPI are now assigned to the county superintendent, with the concurrence of the SPI and the president of the SBE. 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 county administrator assigned to the district now reports to the Los Angeles County superintendent of schools. If the county administrator elects not to continue, or a determination is made by the county superintendent, with concurrence of the SPI and the president of the SBE, that the county administrator should be replaced, the appointment of the next county 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 by the county superintendent, with concurrence from both the SPI and president of the SBE.

Additionally, AB 1840 established EC 42161, which provided an opportunity for the district to receive additional state funds based on a set of criteria and an evaluation process. Between 2019-20 and 2021-22, the district received an additional \$10.6 million from the state for unrestricted general fund purposes following the process outlined in EC 42161.

AB 181

AB 181 (Chapter 52/2022) was approved by the governor on June 30, 2022, as a budget trailer bill and became effective immediately. The relevant provisions of AB 181 are considered a modified extension of the basic concepts in the prior AB 1840 legislation to aid in the district's fiscal recovery. AB 181 established EC 42163, which provided an opportunity for the district to receive

additional state funds based on a set of criteria and an evaluation process. The district did not meet the criteria and did not receive any additional funds from the process outlined in EC 42163.

The Return to Local Governance

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

EC 41326(f) indicates that the authority of the county superintendent of schools, the SPI, the president of the SBE or his or her designee, and the administrator, under this section shall continue until all 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 administrator determines, and so notifies the county superintendent of schools, the Superintendent, and the president of the SBE 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 Superintendent and the president of the SBE 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 Superintendent.
- (2) The county superintendent of schools, with concurrence from the Superintendent, 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 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 administrator.
- (5) The county superintendent of schools, with concurrence from the Superintendent, determines that future compliance by the qualifying school district with the recovery plans approved pursuant to paragraph (2) is probable.

Comprehensive Review Process

In preparation for the first comprehensive review in 2013, FCMAT updated the legal and professional standards to ensure continued alignment with industry best practices and with applicable state and federal law, including the California Education Code. The standards, which

will continue to be used for the annual updates, are applicable to all California school districts. FCMAT monitored the use of the standards during each assessment to ensure that they were applied fairly and rigorously. The eighth review was omitted pursuant to SB 98, Section 102 due to the COVID-19 pandemic. This July 2024 report includes hundreds of recommendations for improvement and recovery related to the identified standards. 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 (two of which are no longer applicable). 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. As previously stated, beginning with the prior review period, FCMAT no longer reviews the community relations and governance standards and reports on the district's progress in this area.

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 advisory board members, parents, students, staff and the community in a partnership to improve student learning. 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 county 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 county administrator, the district's advisory board and staff, the community and the Los Angeles County Office of Education for their assistance and cooperation during this ongoing review process.

For more generic information on the state receivership process and comprehensive reviews, please see [FCMAT's Work During Fiscal Crisis in Schools](#).

Study Guidelines

FCMAT's approach to implementing the requirements in statute and 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 advisory 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 advisory board members, staff and administrators.

Of paramount importance is the community's role in local governance. Parental involvement in the education of their children is an important component to student success. 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 the previous reports provided 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. They also provided recommendations for engaging the media in this effort and increasing the number and frequency of media reporting on the district's recovery progress. Although FCMAT is no longer reviewing this operational area, the district should continue to include prior recommendations in its recovery efforts, and the Los Angeles County Superintendent of Schools has the responsibility to continue to monitor continued improvement in this area.

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, California Collaborative for Educational Excellence (CCEE) and professional organizations have expressed a desire to assist and participate in, and provided assistance to, the district's recovery.

Study Team

The study team was composed of the following members:

For FCMAT:

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

The full report includes all the various findings and recommendations for fiscal and operational recovery in the four operational areas reviewed. 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 12th reports have each been based on the district's status from the prior year's rating date to the next year's rating date, except for the district's eighth report, which was omitted according to SB 98, Section 102 due to the COVID-19 pandemic. This report is the district's 12th comprehensive review, will be dated July 2024 and is based on the district's status since July 2023. The Tables of Summary Scores below provide 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 the last week in January 2024 and concluded in early-March 2024. The district has addressed some preliminary findings reported during the assessment and is benefiting from the assessment team's ongoing feedback.

Tables of Summary Scores

Operational Area	July 2013		July 2014		July 2015		July 2016		July 2017		July 2018	
	Avg. Score*	Under 4**	Avg. Score	Under 4	Avg. Score	Under 4	Avg. Score	Under 4	Avg. Score	Under 4	Avg. Score	Under 4
Community Relations/Governance	1.05	20	0.45	20	1.40	17	3.78	8	4.85	4	5.50	2
Personnel Management	1.46	26	1.36	27	2.82	18	4.00	8	5.43	2	6.32	1
Pupil Achievement	3.23	19	2.03	28	2.87	25	3.32	24	3.68	21	3.94	17
Financial Management	1.19	41	1.33	40	1.95	33	2.16	34	2.44	33	3.28	25
Facilities Management	2.24	29	2.59	27	3.81	17	3.94	16	4.65	9	5.29	7

*Average Score

**Standards Under 4

Operational Area	July 2019		July 2020	July 2021		July 2022		July 2023		July 2024	
	Avg. Score*	Under 4**		Avg. Score	Under 4	Avg. Score	Under 4	Avg. Score	Under 4	Avg. Score	Under 4
Community Relations/Governance	6.20	1		7.05	0	7.80	0	No longer reviewed		No longer reviewed	
Personnel Management	6.60	1	Omitted per SB 98,	6.57	2	6.68	1	6.32	2	7.04	0
Pupil Achievement	3.87	16	Section 102 due to	3.87	20	4.48	11	5.19	0	6.00	0
Financial Management	3.81	20	COVID-19 pandemic	3.70	23	4.26	16	4.00	19	4.49	14
Facilities Management	5.13	7		4.71	11	5.16	8	5.06	7	5.81	5

*Average Score

**Standards Under 4

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 80.29% of its unrestricted general fund expenses going toward employee compensation according to 2022-23 state-certified data, 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. Despite various challenges during the year in review, the HR Department progressed operationally in key standards in 2024. Specifically, 19 of the 28 standards (67.9%) improved in implementation and sustainability over time, and scores were increased accordingly. Eight standards (28.6%) were maintained and only one standard score declined, which is highlighted as a minimal decrease. Overall, the HR Department either improved or maintained in 96.4% of the standards. The 2024 ratings represent a significant improvement with minimal standards (3.6%) declining versus 2023, where six standards, or 21.4%, fell into this category. Overall, the evidence showed continued and sustained growth in most areas despite continued operational challenges in the district.

The July 2013 average scaled score for the subset of priority standards that the department's recovery plan is based on was 1.46. During the early years of recovery, the district struggled to implement many standards. By July 2017, all standards were at least partially implemented, and the average scaled score increased to 5.43. 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. SB 98 omitted the 2020 review due to the COVID-19 pandemic. The July 2021 average scaled score decreased slightly to 6.57, indicating that despite the COVID-19 pandemic and a significant reorganization of the department, many standards continued to be sustainable. In 2022, the scaled score average rose slightly to 6.68 demonstrating sustainability of many standards, but with some standards showing no growth and a few experiencing a decline. In 2023, the district had a similar pattern with some standards improving and others declining with a scaled score of 6.32, showing no year-over-year growth. The 2024 review reflected improvement with a scaled score of 7.04 with negligible regression in one standard. The district's focus on the employee evaluation standards, which scored less than four in 2023, is attributed as a reason for this improvement. This is the sixth consecutive review in which the district has met the minimum average rating score of six or above, and the first year that the district has had no individual standard scoring below a four. The district should continue to focus on HR Department operations and improving practices within the standards.

Organization and Planning

The county administrator continued to send correspondence to all district staff regarding board policy updates during this review period. There were 43 board policies (BPs) or administrative regulations (ARs) related to personnel updated since the last review. The HR Department presented the annual report to the county administrator/advisory board during the November 2023 regularly scheduled meeting. Included in the presentation were staffing goals, support of district administrators, and a focus on process and systems, in addition to a commitment to focus on HR staff professional learning.

The HR Department experienced a reprieve from the persistent staffing transitions of previous years as the chief HR officer position continued to be occupied by a long-time district employee. In addition, the director of HR position was staffed, which provided oversight and management of HR Department operations. However, there are planned staffing changes in the next fiscal year due to the elimination of 5.0 FTE project coordinator positions that are funded with temporary resources. This will represent a significant modification in the HR Department's organizational structure. While this change is scheduled to occur during the next review, the HR Department should anticipate how this staffing adjustment may affect the ability to maintain the operational progress made during the 2024 review. The district continues to provide the staff directory, menu of services, organizational chart, and other important HR documents on the department webpage.

Employee Recruitment/Selection

The HR Department continues to be challenged by the district's recruitment profile, which has resulted in the district struggling to fulfill staffing needs. While details such as employee compensation and the pervasive staffing shortages have contributed to the difficulties, internal operational issues have also caused staffing deficiencies. The HR Department has made progress in the internal operational standards that apply to employee recruitment and selection processes. It is within this backdrop that the HR Department has progressed in this standard, despite falling short of meeting staffing needs due to external factors.

The district continues to operate without a personnel commission for classified employees; however, strong evidence indicates that the committee rules are being implemented. For this review period, the district submitted a narrative document that indicated that an election was conducted by secret ballot of district classified personnel in April 2023 to determine whether to terminate the merit system, with a termination date of May 25, 2023. The majority vote opted to retain the merit system, resulting in the continuance of managing classified employment within the merit system concepts and rules, absent a personnel commission. The chief HR officer will continue to oversee policies, and the former interim chief HR officer has provided informal training to one staff member.

To address certificated and classified recruitment needs, the district has participated in hiring activities such as job fairs and community events. In addition, the HR Department has continued to cultivate partnerships with various colleges and universities, and district staff have attended recruitment events hosted by special organizations to recruit diverse candidates. These activities reflect a proactive approach to recruitment; however, the staffing outcomes fell short of district needs resulting in the continued reliance on external substitutes. This is problematic due to the lack of credentialing oversight and training for external agency staffing. The district should continue to address its reliance on external staffing resolutions.

The HR Department made significant progress in reviewing and updating various job descriptions. In addition, the file review reflected that the majority of interview, onboarding, and hiring documents were completed and filed appropriately. Documents reviewed during FCMAT fieldwork reflected that the HR Department provides hiring managers with support and training on the selection and hiring procedures and nondiscrimination in employment, which is a best practice.

Induction and Professional Development

The HR Department's process for providing new employees with all required notices and in-service training is systematic, monitored, and adjustments are made when necessary. Specifically, 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, bloodborne pathogens, drug- and alcohol-free workplace, sexual harassment, diversity training, bullying, Integrated Pest Management Plan, safety, use of seclusion and restraint, youth suicide prevention, and nondiscrimination. Additionally, the district uses Keenan Safe Schools online training for mandatory new hire orientations, which includes understanding sexual harassment, bloodborne pathogens, preventing workplace violence, new employee training sessions, and mandated reporter training. These training sessions occur prior to the first day of employment. The rate of compliance with annual legal notices for new and existing employees increased substantially during this review period. Due to the implementation of an online system for annual notifications and mandated trainings, employees are signing their documents digitally, and the verification of acknowledgement of the policy, or completion of annual trainings is stored electronically in the technology platform. This practice is acknowledged as the industry standard for document management efficiencies purposes.

The HR Department continues to use standardized forms for complaints and for the Americans with Disabilities Act interactive process. The district utilizes an external company, Shaw HR Consultants, to manage the interactive process with district employees. Additionally, information about Uniform Complaint Procedures (UCP), including how to file a complaint, can be located on the main landing page of the district HR webpage. The website includes instructions on how to access a hard copy complaint form through the Special Projects Department should the complainant not have access to technology.

Operational Procedures

The HR Department staffing configuration supports a multilevel oversight of leave with the administrative analyst handling the transactional tasks and supervision provided by the director of human resources position. The documentation revealed communicated processes and workflows to report employee leave, and the instructions regarding reporting absences were clear and easy to follow. The HR staff attended numerous employee leave trainings during the year in review and is recognized for increasing professional capacity in this area.

Supervisors also report that the HR Department is responsive to long-term absence needs and tries to meet requests for long-term substitutes efficiently.

After two consecutive years of reorganization, significant turnover in department staff, and leadership uncertainty, the department experienced stability during the reporting period, with minimal staffing changes. Specifically, HR Department leadership was consistent and provided by staff who are familiar with the district, the employees, and the school community. Due to the expiration of one-time funding resources, the HR Department is scheduled to experience a significant reduction in staffing in 2024-25 year, causing yet another serious organizational change. The impact of the staffing reductions will be transformational, and to maintain department operations, desk manuals will be crucial to assist staff in acclimating to their roles. Desk manuals reside in Airtable, a cloud-based project management system, and are accessible to all department staff.

HR, Payroll, and Business Services continue to hold regularly scheduled monthly meetings to coordinate employee issues, provide training, and prepare cross-departmental procedures and forms, which are stored in Airtable. Documentation reviewed indicated that the departments meet at least monthly to discuss important payroll issues. Agendas included minutes for monthly meetings, signaling efforts to hold attendees accountable for follow-up activities and resolution of ongoing issues. Examples of topics discussed include employee work calendars, payroll corrections, vacation payout transactions and management of retention bonuses. Staff members in these departments continue to report that the meetings are systemic and are essential in ensuring that employee situations are handled correctly. The agendas include a variety of important topics, and staff reports that they feel comfortable working together to resolve issues as they arise.

Use of Technology

The district uses the Los Angeles County Office of Education (LACOE) software application Human Resource System (HRS) for position control and HR functions. The district previously implemented the Business Enhancement System Transformation (BEST) financial module for fiscal functions, transitioning away from PeopleSoft. The BEST budget module will not be fully integrated until the district has implemented the Human Capital Management (HCM) module, an HR and payroll system for position control, personnel management, and payroll accounting. During the year in review, the HR Department was inundated with the preparation process to transition to the BEST HCM module and has spent the last year overloaded by data entry responsibilities. In addition, the training schedules with LACOE are intensive. These factors are important as they influence the department's ability to maintain operations in other areas, in addition to managing the appropriate position control responsibilities of the HR Department.

District staff communicated during fieldwork that the implementation of HCM had been delayed until October 2024 due to concerns regarding the accuracy of district position control data. The department has struggled to deal with payroll inaccuracies, salary schedule errors, and other important employment details that require correction prior to the transition to HCM. The process to resolve the errors in the HRS system is tedious due to the complicated layers associated with each datapoint. It is important to maintain the past focus on correcting the errors to ensure a smooth transition to HCM, with clean personnel data. The delay in implementation will require the department to maintain the current system, HRS, while preparing for HCM, which can be tedious and difficult. HR staff training is critically important in the project implementation, and the district should continue to prioritize attendance at trainings hosted by LACOE.

Staffing data is managed through various resources within the district. Two documents communicate about staffing changes: the position control form is used for new position requests and the personnel requisition for existing positions and staffing changes.

Airtable includes extensive employment information and serves as the main employment data resource in the HR Department. The district should work to minimize the reliance on various databases and forms to manage staffing and streamline processes to mitigate opportunity for data entry errors.

Evaluation/Due Process Assistance

The Education Code requires all certificated employees with permanent status to be evaluated at least every other year. Classified employees with permanent status must be evaluated annually as provided for in the collective bargaining agreement. The HR Department provided supervisors

with information regarding certificated and classified evaluation timelines and procedures as well as lists of employees to be evaluated. In terms of compliance with employee evaluation requirements, the outcomes for certificated and classified employees were distinctly different and improved during the year in review.

The district reported that 69% of probationary certificated employees were evaluated and 77% of scheduled tenured certificated employees were evaluated. Ninety-eight employees were scheduled to be evaluated but were not, largely because of employees on leave, administrator turnover and transitions at the school sites, and administrator noncompliance with the district directive for evaluations. Failure to evaluate certificated employees that should have been will affect the evaluation cycle of the subsequent year as site principals will be required to evaluate not only the certificated staff due in the current year, but also the previous year. Failure to evaluate certificated employees that should have will affect the evaluation cycle of the subsequent year as site principals will be required to evaluate not only the certificated staff due in the current year, but also the previous year. This will intensify the evaluation workload for principals at affected school sites. The HR Department should plan and prepare to provide support, resources, and information to site principals to help manage evaluation compliance.

The classified collective bargaining agreement requires permanent bargaining unit members to be evaluated annually. The tracking documentation provided by the HR Department indicated that 88% of classified nonmanagement employees scheduled for evaluation were evaluated during the reporting period. This represents significant improvement from the previous year, with only 15% of completed classified evaluations, signaling the HR Department's focus on improving in this area.

The HR Department is committed to improving evaluation tools for both certificated and classified employees. There are performance improvement plans (PIPs) for certificated and classified employees, and they include areas for documenting concerns and improvement goals. District staff indicated that the classified improvement process was recently updated, and principals received training on how to utilize the evaluation tool.

The chief HR officer should regularly report to the county administrator the extent to which supervisors are evaluating assigned staff. It is the responsibility of the county administrator and the district leadership team to develop and implement a system of accountability in this area. Development of a plan to address employee evaluations should continue to be a high priority for the department and the district, and progress in this area should continue to be tracked and documented.

Employer/Employee Relations

During this review period, the Inglewood Teachers Association (ITA), Teamsters Local 911 (Teamsters), and the district entered into several memorandums of understanding (MOUs) including a retention bonus, childcare development expansion, summer work schedules, and overtime. The district and ITA continue to engage in Interest-based Bargaining (IBB) and are working together to solve problems in a collaborative manner. District staff confirmed that site and department administrators are now a part of both bargaining teams.

The current collective bargaining agreement between the district and Teamsters is posted on the district webpage and is valid through June 30, 2025. The district and Teamsters were near impasse at the time of FCMAT's fieldwork, primarily on the topics of compensation and benefits.

The grievance process is documented in the collective bargaining agreements, which along with the forms, are easily accessible to administrators and staff on the HR Department webpage on the district's website. Two formal grievances were filed during this review period and were resolved at Level II.

Pupil Achievement

FCMAT reviewed 31 standards in pupil achievement, with the ratings of 20 standards increasing, 10 standards remaining the same, and one standard decreasing. The FCMAT pupil achievement team has been engaged with district staff through multiple in person visits, formal and informal interviews of district and site staff, and ongoing review of documents. FCMAT visited classrooms along with principals and district leadership at every school site throughout the district during this review period. In addition, district administration conducted classroom visits with all principals as part of an ongoing process to calibrate the expectation of instructional delivery aligned to standards and customize support of site leadership and staff based on need.

Overall, in the pupil achievement standards for the 2024 review period, the district's average scaled score increased from 5.19 at the last review to 6.00, with no standard score lower than a four. The district continues to make concerted efforts to engage in implementing and monitoring the standards to create coherent systems and achieve full implementation of all standards.

Many staff interviewed expressed confidence in the district's educational services team's capacity and planning focus; however, some certificated staff reported feeling that too many new initiatives continue to be given. The district continues to make strides towards improving student outcomes through the effective practices outlined in the standards. The district must maintain the focus on all elements of each standard being fully and effectively implemented, monitored and becoming systematic (scale score of six or above). Persistent focus on building capacity and coherence should result in continued growth and improvement across the district.

The district has made good progress towards communicating the alignment between the district's LCAP and each site's School Plan for Student Achievement (SPSA) working towards coherence. In collaboration with LACOE and the CCEE, the district regularly monitors the actions of its four Instructional Performance Indicators for 2022-25, which include: 1) High School Graduation and College/Career Readiness, 2) K-12 Literacy, 3) K-12 Special Education Programs, and 4) Chronic Absenteeism. The Inglewood Unified School District (IUSD) Systemic Instructional Review progress monitoring tool is used for quarterly reviews with the district leadership team. The district's LCAP and each school's SPSA delineates the issue of low student achievement throughout the district. Specifically, the district has high percentages of students who do not meet grade-level standards and high school students failing one or more classes. Higher percentages of ELs, SWDs and African American (AA) students are in these categories than are other student groups. The district's leadership has identified, and FCMAT has verified, several contributing factors. However, the greatest barrier to student success continues to be the lack of consistent, rigorous, effective first instruction.

Secondary Education

As reported on the California School Dashboard (Dashboard), for 2022-23 the district's overall graduation rate was 80.2% with a decline of 8.1%. The district's graduation rates continue to be disproportionate by race/ethnicity and gender, and certain groups have a lower graduation rate,

including students with disabilities (SWDs) who had a 73.8% graduation rate with a decline of 13.1% and English learners (ELs) who had a graduation rate of 70% with a decline of 13.6%. According to Ed-Data, the cohort graduation rate in 2021-22 was 91.1%, 86.2% in 2020-21 and 87.2% in 2019-20.

The Dashboard for 2023 reported that 17.8% of the district's graduates were "prepared" for college and career. 62.2% of graduates fell into the "not prepared" and 20% were "approaching prepared". The percentage of graduates considered "prepared" in the following student groups are: AA students-9.6%, homeless students-5.9%, SWD-4.8%, English learners-11.4%, Hispanic students-21% and socioeconomically disadvantaged students-18.1%.

Interviews indicate the district continues to make a concentrated effort to ensure that all secondary core classes and electives meet A-G requirements. According to Ed-Data, the cohort graduates meeting University of California/California State University (UC/CSU) course requirements increased from 46.8% in 2021-22 to 52.9% in 2022-23. The cohort graduates meeting UC/CSU course requirements in 2020-21 was 62.2% and 52.4% in 2019-20. Like with graduation rates, the district's percentage of cohort graduates meeting UC/CSU course requirements in 2022-23 is disproportionate by race/ethnicity and gender, and certain groups are less likely to meet UC/CSU course requirements, including SWDs at 24.7% and ELs at 38.3%. SWDs had a slight decrease from 25% in 2021-22. ELs grew from 34.1% in 2021-22, which may be attributed to A-G approved ELD courses at the high school level.

After a review of all secondary programs at the middle and high levels, the district should establish a relentless focus on redesigning secondary instruction to ensure that all students are engaged in quality instructional programs with support so that all graduate college and career ready.

Instruction, Materials & Engagement

As a result of a more coherent focus in TK-6 classrooms across all elementary sites, the improvement in instructional strategies is evident. Evidence of small group instruction, with student support, was observed with varied levels of consistency. On-task behavior was observed in classrooms; however, active student engagement and effective small group instruction in classrooms was inconsistent across the district. Principals were expected to regularly conduct classroom visits and provide feedback to teachers. This has resulted in increased participation and improved student outcomes. The district made an intensive effort to update standards-aligned curriculum to increase student outcomes.

At the secondary level, grades 7-12, classroom observations indicated a strong need to ensure instructional rigor and alignment to standards. Secondary instruction must be a high priority for the district and site instructional leaders with a focus on teacher professional learning and student support to ensure student access to quality instruction, educational opportunities and ensure college and career readiness upon high school graduation.

Assessment

The district has a well-organized assessment system. It has defined what assessments are required and when they are to be administered on a yearly calendar, specifying both formative and summative assessments. The district should make every effort to ensure teachers have access to class roster data as soon as the school year begins. There was evidence of a regular review of

assessment data at the district level. However, evidence continues to be minimal that the wide variety of data generated from the common assessments is systematically used for assessing program effectiveness and guiding curricular decision making across school sites.

Principals were expected to regularly conduct classroom visits and provide feedback to teachers. The district continues to use Dynamic Indicators of Basic Early Literacy Skills (DIBELS), i-Ready and STAR as universal screening and progress monitoring tools across grades. The district has implemented a 20-20-95 expectation (20% growth in students meeting the literacy benchmark, 20% decrease in students scoring in the “far below” category of achievement, and 95% participation on required assessments). This has resulted in increased participation and improved student outcomes.

In 2022-23, the district negotiated weekly banked time with an early student dismissal day, which has continued during this review period. This provides uninterrupted and protected time for teachers to collaborate. In addition, all staff have been trained and continue to receive support in implementing professional learning communities (PLCs) processes and protocols, which is widely used during the weekly banked time.

The Cycle of Inquiry (CoI) data analysis process is used at both the district level and school sites. Principals are provided with detailed reports to help them facilitate CoI conversations and monitor the actions/outcomes of classrooms as a result of those conversations.

The district continues to develop elements of a coherent multi-tiered system of supports (MTSS) plan for all students. The foundation of MTSS is effective first instruction. As stated above, the district needs to continue to focus on effective Tier 1. While Tier 1 and 2 interventions have been outlined, further development of Tier 2 continues to be needed, especially at the secondary level, to define options for students who are not responding to initial instruction. The implementation of accelerated learning teachers (ALTs) supported Tier 2 instruction at elementary schools. Special focus should be made to ensure Tier 2 services continue for students who need such support. Additionally, Tier 3 supports must be finalized and have a clear plan for implementation.

Professional Learning

Professional learning for principals and instructional staff focused on continuing to develop PLCs across the district. Coaching and classroom walk-throughs by the guiding coalition/instructional leadership teams (ILTs) were conducted regularly in collaboration with New Leaders. The guiding coalition/ILTs at each site worked on identifying instructional trends across its site to create actions based on what was observed in classrooms. Partnerships with New Leaders and Solution Tree provided more opportunities through coaching and targeted group activities to strengthen and support effective instructional leadership at the district and site level.

The district’s professional development plan is well-developed and connected to the instructional priorities. Coaches serve specifically at school sites, providing direct support to classroom teachers.

At the high school level, the district has provided additional support in the area of mathematics and should monitor the impact of this design.

English Learners

The quality of designated ELD instruction varied from classroom to classroom and a need for integrated ELD strategies continues to be a priority. Improved coherence was observed across the district in common language and principals referring to the district's instructional priorities. The hiring of an EL director midyear has begun to help improve the quality of services for ELs.

Special Education

District leadership continues to identify the least restrictive environment (LRE) as an area that needs a constant communication of expectations and the building of capacity of site leadership and instructional staff to help the district make appropriate placement decisions during individualized education program (IEP) meetings. As part of the state compliance system, the district developed a Compliance and Improvement Monitoring (CIM) Plan to intentionally improve inclusive practices within the district. The compliance of IEP timelines and timely responses to concerns/complaints from inside or outside of the district is imperative.

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 4.49, an increase from the score of 4.00 achieved in the prior review period. One standard received a score of zero-not implemented; 35 standards received scores between one and seven-partially implemented; and seven standards received scores between eight and 10-fully implemented.

The CBO was hired in June 2022 and oversees the Fiscal Services, Facilities Planning and Construction, Food Services, Information Technology (IT), Risk Management, and the Maintenance, Operations and Transportation (MOT) departments. At the time of FCMAT's fieldwork, all six of the department head positions were filled. However, the business office continues to experience staff turnover in several positions. Four of the 15 positions in the business office were filled and/or filled more than once during this review period, and at the time of fieldwork, five of the business office positions were vacant – three of which were on the classified layoff list that was approved at the January 17, 2024 board meeting. The ongoing restructuring of the Business Services Department and continual turnover of business office staff has made it extremely difficult for the district to make progress in improving operational processes and procedures. FCMAT continues to recommend that business office staffing be reviewed to ensure they have the necessary skills, are properly trained and held accountable to perform essential functions.

Business office and/or school site and department administration and support staff continue to need and/or desire initial or additional training in numerous areas such as the new financial system, Excel, the Standardized Account Code Structure (SACS), accounting, budget, student information system (SIS), associated student body (ASB), purchasing, inventory and payroll, as applicable to their job duties. Interviews indicated that communication between business office staff members has improved; however, there is still a perception that some business office staff do not respond timely to requests for information from department and school site staff. The district should establish a districtwide standard for responding to email and telephone messages, such as a time limit of one business day, and hold all employees accountable for meeting it.

Budget and Multiyear Financial Projections

The district adopted its 2023-24 budget within the statutory timelines and conducted public hearings for its 2023-24 LCAP and proposed budget as required. However, the EC requires the LCAP adoption item to precede the budget adoption item, and the district adopted the budget prior to the adoption of the LCAP. The county superintendent of schools approved the LCAP and budget. The district filed its 2022-23 second interim and 2023-24 first interim budget reports within statutory timelines; both reports were certified as positive.

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. The criteria and standards forms for the 2023-24 adopted budget indicate that the budget includes the expenditures necessary to implement the plan, the county office approved the district's LCAP and budget, and the 2023-24 budget and first interim narrative documents briefly refer to the LCAP. The district should consistently include a brief discussion and/or summary of the LCAP expenditures in the budget narratives so readers can easily discern the extent of their inclusion in the budget at each reporting period. Additionally, the information provided in the online board agenda backup materials at each financial reporting period should consistently include all the SACS forms and all the major assumptions used to develop the budget and MYFP and should be based on the most current data available.

The district's 2023-24 first interim report projects deficit spending of \$8.1 million in the unrestricted general fund in 2023-24, \$19.0 million in 2024-25 and \$16.3 million in 2025-26. Reserves for economic uncertainties were projected to be 3.00% for 2023-24, 3.00% for 2024-25, and 3.22% for 2025-26. The district also included committed and/or assigned designations of \$35.1 million in 2023-24, \$17.4 million in 2024-25 and \$1.1 million in 2025-26 as part of its components of ending fund balance. The district's pattern of deficit spending in the unrestricted general fund could severely affect its recovery plan and long-term fiscal solvency.

The district's 2023-24 first interim report FSP submitted for approval at the December 13, 2023 board meeting was subsequently revised and approved by the county administrator during the January 17, 2024 board meeting. The district identified several items for reduction on the FSP that appeared unrealistic and unattainable. A comparison between the FSP and the MYFP indicated discrepancies in projected cost savings, suggesting inaccuracies in accounting for the FSP reductions in the subsequent fiscal years' projections, making the MYFP unreliable. The county office letter acknowledged the revised updated FSP, and highlighted that only a portion of the expenditure reductions were incorporated into the 2023-24 first interim and MYFP. The district was instructed to submit a revised FSP with its 2023-24 second interim report along with details regarding the implementation status of the planned reductions and present alternative options. The county office noted that the district's unrestricted general fund is projected to decrease from a beginning balance of \$49.9 million in 2023-24 to a projected ending balance of \$6.6 million in 2025-26, a decline of approximately \$43.3 million or 86.87% over three years. As a result, the county continues to be concerned about the projected trend of deficit spending and its impact on the district's ability to maintain the required reserve for economic uncertainties in future years.

Monthly online meetings with each principal to discuss their budgets and staffing were discontinued during this review period. Individual meetings are now scheduled during budget development, as needed at each financial reporting period, and at the request of principals; budget information is also presented at monthly principals' meetings. Meetings include staff from

the business office as well as Educational Services and/or Human Resources based on the topics discussed. Interviews were inconsistent about department leaders' involvement in development of their respective 2023-24 budgets; however, documents provided to FCMAT, including some budget development templates, indicated that budget development meetings were scheduled with numerous department leaders in April 2023. Interviews further indicated that group and individual meetings are conducted with department leaders regarding budget monitoring.

During a prior review period, the business office revised the Budget Development Process for School Sites and Department manual that provided some information to administrators about budget development. During the current review period, the same manual with 2021-22 budget information was provided to FCMAT, but school site budget development worksheets for 2023-24 referred to a 2022-23 School Site Budget Development Manual. Standardized budget worksheets for school sites and departments should include consistent information about the budget development year and reference documents. Various other documents were provided to FCMAT regarding 2023-24 budget development; however, no documentation was provided for some key budget components including those for 2023-24 enrollment and ADA projections, staffing formulas other than those for teachers, or the formulas to determine site and department budget allocations. The district should continue to train and cross-train qualified staff to complete budget development, and it should ensure that consultants hired by the district provide training to district staff to build internal capacity.

Board meeting minutes show that three or more advisory board members were present at all the board meetings during this review period. It is essential for the advisory board members to regularly attend meetings to gain a broader understanding of their role and the district's fiscal matters. Additionally, new advisory board members should initially receive, and all existing advisory board members should continue to periodically receive, governance and school finance training.

Although the district has implemented best practices for some critical functions that include some basic budgeting processes, it has not implemented appropriate budget monitoring or alignment of budget to actual expenditures.

The district has continued to work on implementing processes and procedures and ensure both Business Services and HR departments' staffs have been trained correctly on position control. The Business Services and HR staffs continue to meet monthly to review and reconcile position control; however, actual payroll and position control are still not reconciled. The position control report used in the preparation of the 2023-24 first interim budget did not include the actual-to-date payroll information, which would help the district determine if it is over- or-underbudgeting positions. Despite turnover among team members, the key personnel responsible for overseeing the position control reconciliation process have remained in their roles. However, the district seems to be using the position control report mainly to account for all positions but no longer integrates it with actual payroll information for budgetary accuracy. 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 development and implementation of an internal control system that includes written operational procedures, proper separation 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 district continues to work on improving processes and procedures supporting its system of internal control, but struggles in some key areas.

The district has an established practice to regularly review, update and communicate board policies, but continues to struggle with the alignment of the appendix listed in Board Bylaw 9270-Conflict of Interest with its organizational structure. The continual restructuring of the organization has created confusion for staff regarding the official authorized positions and/or staff members holding these positions.

Although the district has greatly reduced the number of audit findings over the past several years, the 2022-23 audit contained 19 findings, an increase of two from the prior year; eight of which were repeated or partially repeated from the prior fiscal year. The audit report continues to cite significant deficiencies and material weaknesses in internal control in several functional areas leaving the district's assets at risk for misstatement, theft or fraud; four of the 2022-23 audit findings indicated either a financial penalty or disallowable ADA. The district should ensure that all audit findings are reviewed with applicable staff and that best practices and recommendations are implemented timely.

The district has assigned responsibility for internal audit to the senior executive director of fiscal services position, and has made considerable progress on its plan to implement a formalized internal audit program with the creation of board policies and administrative regulations providing a process to conduct internal audits, resolve audit findings, and enhance operational procedures. During this review period, the district also relaunched its WeTip fraud prevention program and established an Audit and Finance Committee to oversee its efforts to address audit findings.

The district has various procedure manuals for accounting, payroll and purchasing as well as some separate written procedures that are not included in these manuals. Some staff have resumed efforts to establish and update operational processes and procedures for the Business Services Department. However, there is no established process or timeline for reviewing and updating procedures as changes within the department take place. All processes and procedures documents and manuals should be reviewed and updated at least annually and should be posted in a centralized online location.

Communication, training and routine monitoring of processes and procedures are essential to ensure control activities are effective. The district continues to experience turnover and/or long-term vacancies in key positions in HR, Student Support Services, and Business Services departments, including two fiscal leadership positions – the senior executive director of fiscal services and director of fiscal services, which challenges the district's ability to maintain strong systems of internal control and communication. The district should routinely review, update and monitor operational procedures and provide staff training.

Student Attendance and Associated Student Body

The district has established processes for properly collecting, recording, maintaining and reporting enrollment and attendance in a consistent manner districtwide; however, inconsistent practices were reported across school sites, discrepancies were noted in attendance reporting for home hospital and special education programs, and the audit included findings in attendance accounting and immunization records. The district should monitor the implementation of established enrollment and attendance procedures, and provide staff with regular and timely training on these procedures.

Student enrollment and attendance reporting and monitoring is the responsibility of the executive director of student support services who previously reported directly to the county administrator. This position now falls under the leadership of the chief academic officer (CAO) and has been vacant for much of the 2023-24 school year. The continued turnover, long-term vacancies, and restructuring of positions challenges the district's ability to achieve a collaborative process that ensures all aspects of student enrollment, attendance, and California Longitudinal Pupil Achievement Data System (CALPADS) reporting requirements are seamless.

The district continues to improve its processes for identifying students attending and exiting nonpublic schools (NPSs); however, interviews indicate that staff continue to note students who are listed on NPS invoices but are not enrolled in the SIS and vice-versa. Because the SIS information drives the data submitted through the CALPADS reporting process, and is critical to both the level of state funding provided through the LCFF and student testing, having accurate student data entered in the SIS in a timely manner is imperative. 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 district revised BP 3452-Student Activity Funds, in August 2023, but it is unclear if the district communicated with all staff responsible for ASB tasks regarding the specifics of this policy. Although documents provided indicate that the district completed internal ASB audits at two schools during this review period, the district continues to lack written standardized procedures on how ASB organizations are to operate and to ensure adequate internal controls are implemented and effective administrative oversight is provided. Some school sites use FCMAT's Associated Student Body Accounting Manual, Fraud Prevention Guide and Desk Reference, and the district has a document titled ASB Financial Guide Inglewood Unified School District (For Schoolsite Use). However, the document is undated, incomplete, and interviews were inconsistent regarding whether it has been shared with school site ASB staff. The lack of internal control and oversight at the school sites and the district office could lead to misappropriation of ASB funds, and this issue continues to be a finding in the district's annual external audit. School site administrators and the district office should conduct proper oversight of ASBs and review audit findings with applicable staff members to ensure corrective action and avoid repeat audit findings. At the time of FCMAT's fieldwork, the director of fiscal services position, which had briefly been assigned to oversee the ASBs, was vacant, and other business office staff members were recently assigned some ASB oversight duties.

The district has centralized the TK-8 and middle schools' ASB deposit and payment functions at the district office. During a prior review period, the district began implementing the ASBWorks accounting software at its high schools, and during the current review period, district staff indicated that both comprehensive high schools now use the software. The district should

continue to use standardized ASB software, continue to ensure that district office staff have access to view the information in the software system, and ensure that duties are properly segregated for ASB functions that have been centralized at the district office. The district should provide initial and annual training to all employees who are responsible for ASB functions and make the training mandatory for all applicable employees and administrators.

Other Related Areas

Management Information Systems – Although work has begun on documenting equipment to be included in a replacement plan, the district lacks a formalized lifecycle replacement plan and annual budget for critical network infrastructure equipment. This lack of planning will create unplanned expenses and outages when systems cease to function. The district has not implemented previous recommendations to create a formalized lifecycle replacement plan and annual budget for all its technology equipment.

The district has filled the two critical database administrator (DBA) positions within the IT Department, and both employees are gaining experience and knowledge of CALPADS and other essential state reporting responsibilities. However, the district still relies on consultants for DBA, state reporting, and application support services. Additionally, the district has struggled to meet important CALPADS deadlines during the 2022-23 reporting cycle, including submitting the fall 2 and end-of-year (EOY) certifications late and with significant data errors. Data errors involving the enrollment process and data reconciliation between the Special Education Information System (SEIS) and the SIS are the primary cause of the certification delays and errors.

School site staff report inconsistent messaging regarding enrollment and CALPADS-related data-entry processes and procedures. The general sense is that job-alike meetings or CALPADS-specific training where data entry processes are reviewed, updated, and documented are unavailable or happen intermittently and are not required. School site staff reported inconsistent knowledge regarding the availability of important data entry training documents and other reference resources. Instead, they rely on an informal peer support network for questions about processes and procedures.

The district continues to use contracted temporary employees in important school site technical support roles. These positions are the initial and primary support contacts for staff and student devices. They are critical in ensuring the staff and students can access the devices needed for instruction and assessment. The one-time pandemic relief-related funding for this contract is set to expire in September 2024, and at the time of FCMAT's fieldwork, the district had not decided on an alternative funding source for the positions, and there is no formalized plan to address the school site technical support needs should the contract be allowed to expire.

Inventory – Findings included in the last several audit reports include material weaknesses specifically related to inventory and fixed assets. The district contracted with a vendor in 2021 to perform a physical inventory of items with an original cost of \$500 or more, and a fixed asset report was completed. However, no system was in place to maintain the records, including asset acquisitions and disposals, since that inventory was completed. In May 2023, the district approved another agreement with the vendor to perform a capital asset inventory, which was completed in October 2023. Interviews indicated that the person responsible for tracking fixed assets has received some training and is starting to track additions on a spreadsheet; however, disposals are still not tracked. 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. The employee 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.

Food Service – The 2022-23 unaudited actuals show that the cafeteria ending fund balance was approximately \$3.5 million; however, the 2022-23 audit report included an adjustment to accounts receivable of \$521,653, which increased the fund balance to approximately \$4.1 million. The district should ensure that year-end accounts receivable and accounts payable transactions are posted correctly and review all balance sheet items during year-end closing; any audit adjustments should be posted timely and accurately.

During the prior review period, the district restructured the Food Services Department and promoted one of the operations managers to director of food services and backfilled the operations manager position. The department's accounting specialist retired in August 2022, and the position was replaced by a six-hour-per-day accounting assistant. Since that time, several employees and/or temporary staff have held the accounting position, and at the time of FCMAT's fieldwork, the position was vacant. The district should ensure that all staff who are assigned to oversee and operate the program are adequately trained, cross-trained and supervised, are knowledgeable about budget and program requirements, and properly analyze the financial aspects of the food service program monthly to evaluate profitability and identify any areas of concern.

Special Education – The 2022-23 unaudited actuals show an unrestricted general fund contribution to special education programs (including special education transportation) of \$21.2 million or 58.55%; the 2021-22 unaudited actuals contribution was \$23.0 million or 67.80%.

The Southwest Special Education Local Plan Area (SELPA) is responsible for the supervision of all special education programs and coordination of regionalized services between member districts. The district's 2022-23 draft billing for regionalized services was \$1.64 million, which includes a reduction of \$539,838 for various revenue offsets. The district still contracts with outside agencies for all speech-related services including assessment, progress monitoring and IEP participation. Additionally, a district program specialist participates in all IEPs, so agencies are not exclusively managing these services provided to students. As mentioned in previous reports, this 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 services.

In some prior review periods, the district was not tracking costs related to students who were attending nonpublic school/licensed children's institutions (NPS/LCIs) and any that might have been eligible for reimbursement of costs exceeding the annual threshold amount. For fiscal

year 2022-23, the district filed four claims for reimbursement. 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. Additionally, the district should formalize all new processes and procedures in writing to ensure continuity should there be a turnover in staff. The district continues to take steps to increase communication between the Business Services and the Special Education departments. Administrators from both departments were meeting weekly to review and discuss the SELPA's excess costs billings and budget. Communication is necessary and should include topics such as: budget development and monitoring, maintenance-of-effort (MOE) requirements, staffing, student counts, and program needs. To provide for consistent data districtwide, the HR Department should be included when meeting topics involve staffing issues.

Communication between the SELPA and the district is critical to proper receipt, budgeting and monitoring of special education income and expenses. As the voting member representative for the district, it is important that the county administrator continue to attend all SELPA superintendents' meetings, and the CBO/designee should continue to attend SELPA business meetings.

The special education MOE requires that local educational agencies (LEAs) maintain a certain level of financial support for education from year to year. Districts must monitor their MOE throughout the year to ensure they are meeting the required levels of expenditure. The district should analyze its special education budget throughout the year and monitor MOE calculations at the first and second interim reporting periods, as well as during the unaudited actuals expenditure reporting period.

Transportation – The Annual Report of Pupil Transportation 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. In addition, the Transportation Department supervisor should have access to the budget and routinely monitor it. Per the 2022-23 unaudited actuals, the district spent approximately \$2.6 million on transportation, and its entitlement was \$962,143.

Interviews indicated that the district does not provide any home-to-school transportation, other than for its own special education students. However, the 2022-23 unaudited actuals show that the district spent just under \$285,000 for general education home-to-school transportation and is projected to spend approximately \$650,000 in 2023-24. Additionally, costs for "other miles," which includes field trips, athletic events, summer school and trips between school sites, are considered instructional costs to the user program. Although these are initially expensed to the transportation function, they should be transferred (with supporting documentation) to other functions to offset the expenditures from the home-to-school transportation function. District staff should review and evaluate all transportation expenditures to ensure they are properly allocated between general education home-to-school transportation and special education transportation.

The district typically provides most of its own special education student transportation; however, due to a lack of capacity, some students are transported by LACOE. To contain costs, the district should evaluate the cost of transportation provided by the county office to determine whether

the district can transport these students more cost effectively. Invoices from all outside 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.

The 2022-23 enacted state budget included a provision for additional ongoing funding as reimbursement to school districts based on prior year eligible home-to-school transportation expenditures. The district approved its transportation service plan during its March 15, 2023 board meeting making it eligible for additional funding of up to 60% of total transportation costs, less the LCFF home-to-school transportation add-on, provided the district complies with certain requirements. According to CDE's Home-to-School Transportation Reimbursement exhibit, the district received \$615,886 for fiscal year 2022-23. To continue to receive reimbursement, the district must update its transportation service plan annually before April 1 each year. However, if it elects to complete a multiyear plan, an update to the plan only has to be completed before the term of the multiyear plan has ended.

Risk Management – The district has developed a comprehensive program that monitors the various aspects of risk management, including workers' compensation, property and liability insurance, and maintains its financial well-being. The district also continues to comply with Governmental Accounting Standards Board (GASB) 75, which requires the district to update its actuarial report for other post-employment benefits (OPEB) every two years. 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 approximately \$1.3 million in 2036-37.

Facilities Management

During the 2024 review, the facilities team again assessed 31 standards in 10 categories. FCMAT visited the district January 29-February 1, 2024. During this time, the team interviewed selected district staff, which included district administrative, and maintenance, operations, and facilities personnel, and visited sites including TK-12 schools, dependent charter schools, adult school, continuation school, district warehouse/maintenance yard and transportation. During site visits, the team also met with site administrators and custodians, as well as various district and facilities personnel. In addition, the team requested and reviewed documentation to verify and support the facility standards.

Of the 31 facilities management standards reviewed, scores for 10 remained the same, 20 improved, and one declined. One standard remains at a score of zero indicating no evidence of implementation, 24 standards scored between one and seven indicating they are partially implemented, and six standards scored eight or higher indicating they are fully implemented. Five of the standards remain at less than four during this review. Overall, the average rating increased from 5.06 in 2023 to 5.81 in 2024.

Three years ago, the district hired a deputy chief maintenance and operations officer and just prior to last year's review, the district hired a deputy chief facilities planning and construction officer. The hiring of these experienced and knowledgeable individuals is resulting in progress and improvement in many areas. Stability in this and other management positions is vital to the district's progress.

The communities served by Inglewood Unified have shown consistent support for facilities funding. In 1998, the district passed Measure K, providing \$131 million in general obligation

(GO) bond funds. Another bond, Measure GG, was passed in November 2012, resulting in an additional \$90 million in GO bonds. In 2020, yet another GO bond, Measure I, was passed, authorizing \$240 million in funding to support facility improvements, repairs and construction.

School Safety

FCMAT found that the district revised some board policies (BPs) and administrative regulations (ARs) related to school safety during this review period. All school sites in the district have approved and had their respective Comprehensive School Safety Plan (CSSP) available at their school site. Site surveys indicated earthquake and fires drills were conducted in accordance with board policy. Although most school sites had emergency telephone numbers and evacuation route maps posted in offices and classrooms, FCMAT found two sites not in full compliance, both with missing classroom postings.

The district safety committee appears to be reestablished. The chief of police has had an increased role regarding safety training and awareness in the district. The chief has been instrumental in conducting districtwide safety surveys, meeting with site administrators, assisting sites with updating their CSSPs and providing safety training to SSCs and staff throughout the year.

Site principals reported that fire alarm systems operate correctly; however, Payne Elementary continues to require two separate alarm pulls to alert the entire campus. Staff reported that the public address (PA) systems at Parent Elementary, Oak Street Elementary, and Inglewood High School could not be heard from all locations on their respective campuses. An outside vendor inspects fire extinguishers annually, but district employees do not inspect these extinguishers monthly.

School sites were found mostly clean and free of fire or life hazards. Playground safety inspections were conducted at all sites during this review period and noted safety concerns that the district addressed. All district school and work sites had safety data sheet (SDS) binders listing the current cleaning products used and the safety information on their handling and use. In addition, training on SDS occurred during this review period.

The district's Injury and Illness Prevention Program (IIPP) was updated in January 2024. The district offers ongoing training to its employees through a web-based application and maintains a record of all annual training and conducted workplace safety training for the maintenance, operations and custodial staff in August 2023.

The district continues its struggle with key standardization. During this review period, Morningside High School, Woodworth-Monroe Elementary and Bennett-Kew Elementary implemented new key and lock systems that included a master key system. Since the district has not fully implemented a standardized lock system districtwide, staff must continue to carry numerous keys at many schools. As in past years, during some site visits, staff (including administration, maintenance and operations, and custodial) could not open some areas as they did not have or could not find the appropriate key. The district has key controls in place. The site principal or administrator is responsible for the issuance, security, and return of all keys to the site under his or her supervision.

The district's policy on outside lighting is limited. Both AR 3515 and BP 3517 were updated in September 2023 and acknowledge the need for adequate lighting for safety. In addition, assessment of exterior lighting is not part of any district inspection process or reporting; however,

evidence of repair and improvement of outside lighting was found in the work order system. All sites had exterior lighting that appeared to operate, and no complaints or concerns were noted during site visits.

Facility Planning

The district's BP 7110-Facilities Master Plan was revised in September 2023. In response to FCMAT's document request, the district provided a Facilities Master Plan (FMP) from October 2012; however, the district's webpage includes a link titled "Facilities Master Plan 2023" that leads to a document named "Inglewood Unified School District Facilities Master Plan 2022." It appears that the district is using this more recently developed plan, but it is not clear if it has been adopted. The district does not have a facilities advisory committee, but it has an active Asset Management Advisory Committee that has met several times in the past year and serves in an advisory role to the county administrator.

The district has made some progress in "right sizing" its facilities over the last few years with the consolidation of two schools into one school site, and the closure of two additional schools. However, the district's facilities capacity continues to be more than needed to house its student enrollment.

Discussions of school consolidation/closure have continued. Informative presentations titled "District Update 22-23" dated August 8, 2023, "The Futurity of School Construction and Facilities" dated September 6, 2023, and "District Surplus Property Process and Surplus Land Act Requirements" dated September 13, 2023, were provided to FCMAT. In addition, at the district special board workshop on September 20, 2023, a presentation was made titled "Strategic Asset Management for Underutilized Real Estate."

Facilities Improvement and Modernization

Measure I, passed in 2020, and authorized \$240 million in GO bonds. The language for this measure states it is for Inglewood Unified School District student safety/health/achievement, classroom repair measure to repair/upgrade classrooms, including instructional technology, vocational/career education, roofs, plumbing, security/fire safety; remove asbestos, lead paint, mold; provide safe drinking water; and acquire, construct, repair sites, facilities, equipment. The district has previously applied and was approved for \$40 million in Los Angeles World Airports (LAWA) funding. In prior reviews, the district believed that additional projects may be eligible to receive LAWA funds and continued appeals to LAWA for reconsideration.

Under the leadership of the deputy chief facilities planning and construction officer and the deputy chief maintenance and operations officer, the district has made significant gains in this area during this review period. The district has made progress on several maintenance projects and presented an update at a regular board meeting in December 2023. The list included the projects of Inglewood High School's campuswide reconstruction, a new Child Development Center, Woodworth-Monroe parking and classroom renovation, Morningside High School and old Woodworth demolition, Oak Street Elementary preschool through kindergarten classrooms, Bennett-Kew Elementary rekeying, Kelso Elementary classroom flooring, Coleman Field improvements, and heating, ventilation and air conditioning (HVAC) upgrades, new marquees and water bottle-filling stations at multiple sites.

The district has knowledgeable and experienced leadership staff in the facilities department and continues to contract for expertise and construction management support as needed. Continued professional learning for leadership and support staff is necessary for future success. The district should continue efforts to maintain project records and drawings to assist with future planning and projects. These documents should be maintained as permanent records and be the base knowledge for the district's future facilities improvements.

Facilities Maintenance and Operations

The district's routine restricted maintenance account (RRMA) budgeted \$5,473,646 for the 2023-24 fiscal year, this includes allocations for staff, repairs, parts and contracted services and exceeds the requirement under EC 17070.75. The CBO stated that at the end of the 2022-23 fiscal year the RRMA was not fully expended, but indicated that it would be fully expended in 2023-24. However, based on the spending pace for the current year, it appears there is a pattern of not fully expending RRMA funds while there is obvious need in the district. As noted earlier, the district's facilities are more than what is needed to serve its enrollment. The RRMA budget is based on the district's overall budget and not the total facilities that need to be maintained.

In the past, the district provided FCMAT with a multiyear plan for preventive and deferred maintenance; however, no documents to support this area were provided for this or the prior review period. The district does not use its work order system to proactively schedule preventive maintenance work such as inspections and servicing of HVAC, roofing, fire alarms, etc. Sites reported that the majority of responses to work orders are timely; however, most maintenance activities are reactionary rather than preventive.

LACOE conducted four facilities inspections required under the Williams Act in September and October 2023 using the Facilities Inspection Tool (FIT). The sites received a "good repair" rating. The district performed preinspections on the sites to be inspected by LACOE, but not at the school sites not visited by LACOE.

The maintenance and operations resources are inadequate to properly serve the district's facilities and grounds needs, and they cannot be responsive to all work orders. As a result, the district continues to work reactively and work orders related to safety and sanitary conditions are prioritized. Due to the accumulation of longstanding work orders in the system, in July 2023 the district decided to close all open work orders and start fresh. Principals were encouraged to resubmit any work orders that were still not addressed. The work order system had approximately 397 work orders open or pending at the time of FCMAT's visit.

The district does not maintain a staffing position or system to track utility costs or energy consumption, nor does it utilize an energy management system (EMS) although it had a limited computerized system in the past. However, in its facilities planning, the district includes energy efficient upgrades, and Measure I language included a goal and purpose to upgrade facilities for energy efficiency.

The district continues to keep adequate maintenance records and has inventoried all the tools, materials, supplies and equipment that are stored at the maintenance and operations/central warehouse facility. Unused or antiquated tools and equipment are regularly removed or discarded through the surplus property process. While the district did not provide FCMAT with evidence of periodic inventory counts to verify its accuracy, the warehouse appeared mostly organized with

few tools stored out of place. Employees who are required to perform custodial, maintenance, or groundskeeping work are generally provided with adequate supplies and equipment to perform their tasks.

The district has procedures for evaluating the quality of work performed by the maintenance and operations staff. Accountability has been an issue in several places and should continue to be a priority. The site administrators evaluate custodians with input from the maintenance and operations management. The district updated its Custodial Handbook in January 2023 and FCMAT received consistent responses from principals and custodians that it was available and used. In addition, a handbook for maintenance and groundskeeping was in draft form.

The district provided no evidence of keeping and updating an inventory of equipment and facilities. Such an inventory would be the first step in identifying maintenance and replacement needs in preparation of developing a schedule for such.

Instructional Program Issues

EC 35293 requires districts to develop and maintain a plan to ensure equality and equity of all school site facilities. The district's BP 7110, was revised in September 2023, states that one component of the FMP should be the "Analysis of the safety, adequacy, and equity of existing facilities and potential for expansion, including the adequacy of classrooms, school cafeterias and food preparation areas, physical activity areas, playgrounds, parking areas, and other school grounds." The district conducts facility and grounds inspections at each of the district sites following BP 3517: Facilities Inspection, which was reviewed in September 2023.

The most recent FMP appropriately includes a district introduction, current site conditions, and analysis and recommendations. The Introduction section includes district historical background, mission and goals, district schools list and map, demographic trends, capacity analysis and enrollment trends. The current Site Conditions section, titled Ready from Day One, includes academic goals and performance, facility conditions, site and building conditions, functionality and health and wellness. The Analysis and Recommendations section includes information by school site such as an overview of each site, existing conditions, proposed opportunities, and associated costs.

In September 2023, the county administrator and CBO facilitated a discussion with the advisory board and cabinet members and presented "The Futurity of School Construction and Facilities." The advisory board implemented goals on equitable school facilities to include commitments to 1) provide all students with access to school facilities that inspire them to innovate, dream, and become the leaders they are destined to become, and 2) judiciously use all available resources to achieve equitable facilities for all Inglewood students.

Personnel Management

1.1 Organization and Planning

Professional Standard

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

Findings

1. The county administrator continued to send correspondence to all district staff regarding board policy updates during this review period. Key processes that are identified as board policy must be closely aligned with administrative regulation to ensure that district policy and procedures are implemented.
2. Forty-three board policies or administrative regulations on personnel were updated to the California School Boards Association (CSBA) template since the last review. Policy updates are provided by CSBA five times per year (June, September, October, December, and March). These updates are included in the HR annual calendar, which will help the department stay on task with policy updates.
3. Board Bylaw (BB) 9000-Role of the Board indicates that the board will hire and evaluate the superintendent and establish policies for hiring and evaluating 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. BPs 4111/4211/4311-Recruitment and Selection also provide 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. BPs 4111/4211/4311 state:

For each position, the Superintendent or designee shall present to the Board one candidate who meets all qualifications established by law and the Board for the position. No person shall be employed by the Board without the recommendation or endorsement of the Superintendent or designee.

5. BPs 4111/4211/4311 were updated during the April 2019 board meeting.
6. 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.
7. BPs 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.

8. 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 Education Leaders (CPSEL).
9. The board's policies on dismissal/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. BP 4218.1-Dismissal/Suspension/Disciplinary Action (Merit System) for classified employees was adopted on May 24, 2023.
10. BP/AR 4300.11-Governing Board/Administrators/ Confidentials Working Relations were adopted on June 29, 2015, the board policy was updated on January 11, 2017, and the administrative regulation was updated April 17, 2019. These policies stipulate 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.
11. The district has developed and implemented selection procedures that ensure nondiscrimination in hiring (see Standard 3.11).
12. A review of the district website indicates that most personnel policies were last updated in 2014. The policies adopted in 2014 are accessible via the district website and interspersed with the updated 2017, 2019, 2020, 2021, and 2023 policies. In addition, some of the board policies have been updated, but the applicable administrative regulations have not. In some cases, administrative regulations have been updated, and the accompanying board policy has not. Examples of these issues are as follows:

The board policy has been updated, but the administrative regulation has not:

- BP 4040 Employee Use of Technology
- BP 4113 Assignment
- BP 4131 Staff Development
- BP 4143.1 Public Notice – Personnel Negotiations
- BP 4200 Classified Personnel
- BP 4219.42 Exposure Control Plan for Blood-Borne Pathogens
- BP 4243.1 Public Notice – Personnel Negotiations

The administrative regulation has been updated, but the board policy has not:

- AR 4112.61/4212.61 Employment References
- AR 4157.1 Work-Related Injuries
- AR 4222 Teacher Aides/Paraprofessionals
- AR 4257.1/4357.1 Work-Related Injuries
- AR 4300.11 Governing Board/Administrators/
Confidentials Working Relations
- AR 4312.61 Employment References

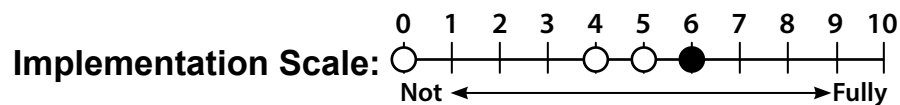
Most personnel board policies and administrative regulations were adopted and/or reviewed in 2014, with 132 listed on the district website with a review date in 2014. The second highest group of 69 were reviewed in 2019, with one update in 2017, two updates in 2020, four updates in 2021, and 45 updated in 2023. These recent numbers reflect the district's commitment to maintaining updated, legally compliant policies.

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 county administrator approval including those going back to 2014.
2. The district should regularly update its board policies and administrative regulations to reflect current laws and requirements.
3. The district should continue to 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 for the consistent implementation of nondiscrimination policies and regulations.
5. The district should update board policy and the corresponding administrative regulation concurrently to ensure its procedures align with policy.
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, outdated policies from 2014 should be regularly updated and should replace the outdated policies on the district website to avoid confusion.
7. The district should continue to send correspondence to all district staff regarding board policy updates.

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
July 2020 Rating:	Omitted per SB 98, Section 102 due to COVID pandemic
July 2021 Rating:	5
July 2022 Rating:	5
July 2023 Rating:	5
July 2024 Rating:	6



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 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."

2. The HR Department mission is as follows:

In support of the Inglewood Unified School District's principles, values, vision, and mission, it is the mission of the Human Resources Department to support the total operation in meeting its goals through its most valuable resource-its PEOPLE. Human Resources is dedicated to promoting, through personalized customer service, the recruitment, selection and retention of highly qualified employees who will effectively serve and meet the needs of our students and the community at large.

3. The department's vision is "to provide the employee related resources necessary to fulfill the vision of the Inglewood Unified School District to the students, employees, and community by demonstrating core values that include:

- Accountability
- Integrity
- Respect
- Responsiveness
- Collaboration
- Lifelong 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 and were easy to access on the district website under the Human Resources Division webpage by clicking on the link titled, HR Department Mission, Vision, and Goals.
5. HR staff indicate that the department meets regularly.
6. The department developed and is implementing a work plan designed to facilitate the implementation of the department goals. The first meeting was held on January 2, 2024, and the second session was scheduled for February 29, 2024.

7. The Human Resources Division 2022-23 Annual Report was presented to the county administrator/advisory board during a regularly scheduled meeting held on November 1, 2023. This report provides valuable information and data in relation to the personnel function. During the presentation, the HR Department shared the 2022-23 Priorities and Goals:

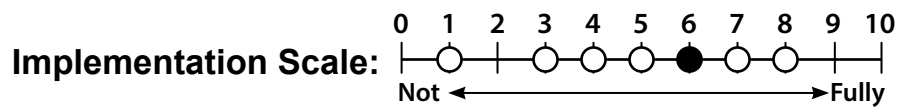
- Staffing – Ensure that all open positions are filled in the 2022-2023 school year while working with staff to determine appropriate staffing levels
- Support administrators in their interactions with certificated and classified staff in the areas of contract interpretation, employee leaves, employee accountability/discipline and other areas that arise
- Develop, implement and ensure efficient and accurate internal Human Resources processes and systems
- Provide HR staff with the time, guidance and support needed to develop professionally

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 department's mission and vision statements should continue to be clearly and completely stated on the HR Department's webpage.
2. The district should continue to ensure that the HR Department annually develops measurable goals and objectives that facilitate its mission. The department should also continue developing a work plan that includes actionable items and measurable progress in the implementation of department goals.
3. The Human Resources Division annual report provides valuable information and data, and the district should continue to ensure that it is updated and presented to the county administrator/advisory board annually.

Standard Partially Implemented

July 2013 Rating:	1
July 2014 Rating:	1
July 2015 Rating:	3
July 2016 Rating:	3
July 2017 Rating:	5
July 2018 Rating:	7
July 2019 Rating:	8
July 2020 Rating:	Omitted per SB 98, Section 102 due to COVID pandemic
July 2021 Rating:	7
July 2022 Rating:	7
July 2023 Rating:	4
July 2024 Rating:	6



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 provided reflects the department's positions. Staff interviews indicated that the project coordinator positions, 5.0 FTE, are funded with temporary resources and are assigned duties related to COVID-19 safety regulations, HR projects, and other general HR tasks. In addition, the positions have been focused on preparing for the BEST implementation. During FCMAT fieldwork, interviews indicated that due to the expiration of the funding resources, the project coordinator positions were being eliminated effective the 2024-25 school year. This will have significant implications on the workload within the department, specifically tasks involved with BEST implementation. The lines on the organizational chart indicate functional relationships and the supervisory chain of command. The HR Department's organizational chart is included on the Human Resources Division webpage.
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 staff listing.
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:
 - Division Staff Directory, Menu of Services, Organizational Chart, Job Opportunities, Uniform Complaint Procedures, Williams Complaint Procedures, How to Reach Payroll, and Limited Availability for Training and System Implementation.
 - Administrative Handbook – when clicking on the link, visitors, get a message that states, "This site can't be reached."
 - HR Department Mission, Vision, and Goals. This page also includes a Staff Directory.
 - Board Policies (link to all board policies).
 - Personnel Commission (rules, meetings and merit system).
 - Employment Opportunities (job postings, recruitment, classified job descriptions, and internal Request for Transfer form as well as links to the Personnel Commission, Merit System, and board agendas/minutes).

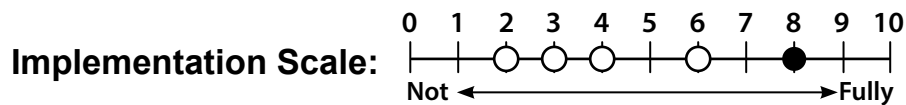
- Health and Voluntary Benefits and Open Enrollment (benefits menu of services, employee benefits portal, medical benefit information, dental coverage information, vision coverage information, employee assistance program and Employee Wellness) – the benefit plan provided on the website is for the plan year 2023-24.
 - COVID-19 Information.
 - Employee Assistance Program and Wellness Resources.
 - Forms and Handbooks (procedural and operational forms for employees and employee handbooks, leave of absence, change of address and various other forms).
 - Collective Bargaining Agreements and Salary Schedules - Inglewood Teacher Association (ITA) Collective Bargaining Agreement, Teamsters Local 911 (Teamsters) and California Professional Employees (CalPro) collective bargaining agreements, Administrative/Confidential Working Regulations, classified and certificated employee salary schedules. At the time of FCMAT fieldwork, CalPro no longer represented the district's classified employees, and the district's website should be updated accordingly.
 - Leaves of Absence (form and links).
 - Links to various topics including the Keenan Safe Schools Training Website, performance evaluation & assessment forms, and attendance reporting through absence management.
 - Merit System information.
 - Professional Development (resources listed including Keenan Safe Schools and productivity & collaboration tools).
 - Staff Resources (Aeries and Absence Management links).
 - Absence Management System (instructional materials regarding reporting an absence).
 - Annual Notifications (Annual Notifications Handbook and Certification Page for 2018-19 and 2019-20 and annual online training instructions for 2020-21 and 2021-22). This page also includes a list of linked Board Policies and Administrative Regulations that staff must review.
 - Annual reports for 2015/2016 through 2020/2021 and 2022/2023.
4. Visitors seeking information about employment are directed to other sites such as NEOGOV or EDJOIN.

Recommendations for Recovery

1. The district should continue to ensure the department's organizational chart is updated when changes occur and included on the department webpage.
2. The district should continue to ensure that the department website is updated regularly with accurate information. Additionally, each applicable HR webpage of the district website should provide a menu of services and specify whom to call/email with specific questions (e.g., leave approvals, substitutes, recruitment, contract management, credentials).
3. The HR website should continue to be updated any time functions are reorganized or reallocated or when staff members change.

Standard Fully 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
July 2020 Rating:	Omitted per SB 98, Section 102 due to COVID pandemic
July 2021 Rating:	8
July 2022 Rating:	8
July 2023 Rating:	8
July 2024 Rating:	8



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

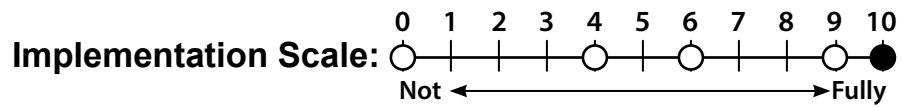
1. The district provided agendas and some notes for the county administrator's cabinet meetings showing that the chief HR officer is a member of the team and participates in decision-making.
2. The chief HR officer played a key role in decision-making and leadership related to labor negotiations, district staffing, employee training, position requests, and employee retention.

Recommendations for Recovery

1. The district should continue to ensure that the chief HR officer is a member of the county administrator's cabinet.
2. The chief HR officer should continue to participate in decision-making related to staffing projections, reductions in force, bargaining proposals, nonreelection, professional development planning, 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
July 2020 Rating:	Omitted per SB 98, Section 102 due to COVID pandemic
July 2021 Rating:	10
July 2022 Rating:	10
July 2023 Rating:	10
July 2024 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, and it is included in the district's document titled Human Resources – Desk Manual, HR CBEDS Data Collection, dated December 14, 2023. This document includes key tasks and personnel responsible but is missing essential information as it only reflects the Fall 1 submission date information in the Documentation & Data Reporting section of the document. The submission window, December 18, 2023, to March 1, 2024, with a deadline of March 1, 2024, for the Fall 2 submission is missing from the Documentation & Data Reporting section. This document also includes a workflow of information for data flow for reporting purposes. The IT Department is responsible for leading CALPADS reporting for the district and HR staff provides IT with HR data prior to submission.
2. Data collection has advanced considerably from the days when manual extraction was necessary to upload data. This practice required a data management calendar. Data is commonly extracted from HRS and Aeries through an automated procedure. Interviews with staff indicated and district documentation verified that the district uses the automated method to submit data, which decreases the need for a formal data calendar used in the outdated method. The data flow chart and procedural information created for CALPADS and CBEDS processes is helpful in establishing the roles of the HR Department staff and clarity regarding how the information should flow between departments.
3. Data collection procedures have been documented for HR Department staff in working with the IT Department to prepare the necessary data.
4. The HR Department's annual calendar of essential HR functions has been fully implemented for several years and guides department planning and workflow. The calendar includes a general timeline throughout the year.

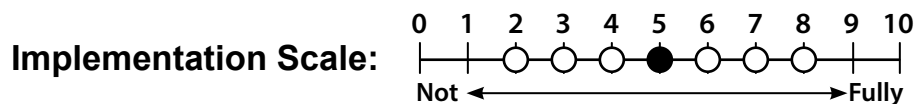
Recommendations for Recovery

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 fine-tune the work plan that identifies key tasks, personnel responsible, and dates for each task to be completed to ensure timely submission of required state reports.

2. The district should ensure 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. Key dates for CALPADS and CBEDS included in the CALPADS processes and procedures document should continue to be added to the HR annual calendar to ensure that coordination of data collection with the sites and other departments is timely.
3. The district should continue to provide evidence of implementation of the protocols and procedures provided in the Human Resources – Desk Manual, HR CBEDS Data Collection document.

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
July 2020 Rating:	Omitted per SB 98, Section 102 due to COVID pandemic
July 2021 Rating:	7
July 2022 Rating:	8
July 2023 Rating:	4
July 2024 Rating:	5



3.8 Employee Recruitment/Selection

Legal Standard

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

Findings

1. The district has had a merit system since 2008. When the district came under state receivership in 2012, the then-state administrator suspended the personnel commission based on the requirement in EC 41322(b). For this review period, the district submitted a document regarding the status of the personnel commission. The document provided that in April of 2023, an election was conducted by secret ballot of district classified personnel to determine whether to terminate the merit system within the district with a termination date of May 25, 2023. The results of the vote were tabulated by a three-person panel jointly appointed by Teamsters and the county administrator, and the documentation reflects that 78 respondents voted “no” to termination of the merit system and 61 voted “yes.” Because the majority voted to retain the merit system, it will continue within the district.
2. For this review period, the district submitted a narrative document with information related to oversight of the district’s merit system. According to documentation submitted, due to the suspension of the Personnel Commission, the chief HR officer is assigned to oversee policies and maintenance of the Personnel Commission website. The documentation and interviews conducted during FCMAT fieldwork indicate that merit system training is provided to staff. Training documentation indicates that informal training was provided by the former interim chief HR officer for one staff member. There is no documentation indicating that the chief HR officer and other HR staff involved with classified employment matters have attended formal merit system training.
3. Based on FCMAT’s interviews with staff, the personnel commission rules are consistently applied even though there is no personnel commission. A review of classified management, nonmanagement, and confidential recruitment files indicate that written or performance exams occurred in 80% of files reviewed. The recruitment file review demonstrates partial compliance with the personnel commission rules as it relates to oral interviews, eligibility lists, and order of precedence.
4. The district’s website has an active link to a webpage for the personnel commission, and the HR Department has an easily accessible webpage 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. Interviews conducted during FCMAT fieldwork indicate that the department continues to be in the process of reviewing Personnel Commission Rules for revisions, which will be posted to the website upon completion. At the time of FCMAT’s fieldwork, no such revisions had been posted. and evidence of revised personnel commission rules was not provided.

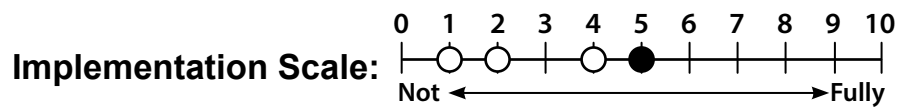
5. For its classified recruitment and selection process, the district uses NEOGOV, an automated applicant tracking system that supports the merit system with automated personnel requisitions, minimum qualification screening, tracking of preemployment skills testing, and other functions of recruitment and selection for classified personnel. Hiring managers can electronically review the applications and resumes for applicable candidates.
6. 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. In addition, applicants can submit their employment application through NEOGOV. Documentation collected during FCMAT fieldwork indicates that the district also posts classified job vacancies on EDJOIN; however, none were posted on EDJOIN during FCMAT fieldwork.
7. The district's Classified Employee Handbook was revised in January 2023. It is included on the new hire checklist for classified employees and is provided during the onboarding process. The handbook includes a comprehensive section regarding the personnel commission rules and regulations, and there is a hyperlink provided to the district website regarding the merit system and personnel commission. Hyperlinks are provided to various other resources, including the district's board policies and administrative regulations and the collective bargaining agreement.

Recommendations for Recovery

1. The district should continue to provide staff development on merit system rules and practices for staff in the HR Department involved with classified recruitment processes and continue to consistently implement the merit system rules for classified personnel. The district should include formal merit system training for the chief HR officer and other staff assigned to classified employee management by attending specialized conferences and other events.
2. The district should assign an HR staff member to oversee updates to the personnel commission policies. The department should begin the process of reviewing and updating the personnel commission rules and regulations as necessary based on revised statutes or practices. The district should continue to include the rules and regulations in the appropriate sections of the Classified Employee Handbook along with a hyperlink to the current version of the document on the HR Department webpage.

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
July 2020 Rating:	Omitted per SB 98, Section 102 due to COVID pandemic
July 2021 Rating:	4
July 2022 Rating:	4
July 2023 Rating:	4
July 2024 Rating:	5



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. Interviews with principals indicate that the district has struggled with fulfilling staffing needs during the review year, specifically with teacher vacancies. The district had multiple teacher vacancies this school year, which resulted in a reliance on external substitutes from the agency SWING to fulfill staffing needs. The use of agency staffing was problematic due to the lack of credentialing oversight and the absence of training provided to the agency substitutes.
2. The district has continued to utilize a recruitment plan that includes attendance at job/career fairs for classified and certificated employees. Human Resources maintains an active partnership with universities to develop and maintain a teacher employment pipeline by partnering with teacher residency programs such as CSU Dominguez Hills, Concordia, Loyola Marymount University and Teach for America. The 2023-24 recruitment budget of \$44,010 included induction program incentives. Specifically, the district is providing \$1,000 per year per new teacher for three years.
3. The recruitment budget and plan funded participation in numerous recruiting events including universities, virtual recruitment fairs, and attendance at events hosted by special organizations such as the California Association for Bilingual Education (CABE) and the California Association of African American Superintendents and Administrators (CAAASA). The district's participation in recruitment events hosted by special organizations demonstrates its commitment to diversifying candidate pools. Additionally, the district's costs related to EDJOIN, NEOGOV, Government Jobs, and other recruiting systems/technology were included in the recruitment budget. Promotional materials for recruitment such as banners, flyers, and brochures are budgeted to assist in the district's recruitment efforts.
4. The district has continued to use a Recruitment Workflow Process document specific to the hiring of independent contractors. The four-step process ensures that departments wanting to hire an independent contractor notify the HR Department of the positions assigned duties, provide a current resume of the identified contractor, and indicate the duration of the assignment. The chief HR officer will review the request and determine eligibility for independent contractor status. According to the following three-part test, the HR officer deems the request appropriate under the following criteria:
 - The worker is free from the control and direction of the district in connection with the performance of the work.

- The primary factor bargained for is the work's result and not the means used to accomplish it.
- The worker has an independently established trade, occupation, or business of the same nature as the work performed for the district.

Subsequently, Business Services will review the contract to verify insurance and terms. If the independent contractor approval request is denied, the requesting department is notified. For independent contractor requests that are approved, the contractor completes a LiveScan background check and provides a current tuberculosis test. The contractor will be approved to begin work once these requirements have been met. While the district provided the independent contractor workflow and two signed independent contractor agreements, there is no evidence substantiating that an independent contractor determination was made according to the workflow. Absent from the Recruitment Workflow Process is the requirement of a personnel requisition to document the staffing need before hiring a contractor. Approving the position in advance allows the district to coordinate the contracted service with the data listed in position control.

5. Documents reviewed indicate that the district continues to use an independent contractor agreement that includes an agreement for consultant services. The document provides the date of services, rate of pay, and other critical information about the nature of the relationship between the district and the contractor.
6. The HR Department has developed detailed selection procedures for certificated and classified employee recruitment for both hiring managers and site administrators. The certificated document was last revised in July 2023, and the classified document was revised in October 2023. They include detailed instructions in the following recruitment and selection process areas: personnel requisition requirements, recruitment and hiring processes, selection procedures, reference checking protocols, and other hiring details. In addition, the documents include working links to information regarding classified and certificated employment. During FCMAT fieldwork, the links were active and directed the user to the most recent information available.
7. According to the recruitment procedures, HR staff play a limited role in the certificated selection process; however, HR staff have more responsibility in classified hiring as the documentation indicates HR staff conduct applicant screening and contact candidates for interviews. Interviews indicate that principals fulfill these duties during the teacher hiring process. Staff also indicate that the selection process is slow and does not keep pace with staffing needs.
8. The district is offering a minimal hiring incentive of \$3,000 paid over three years for teachers who are new to the profession to pay for the induction program. Hiring incentives are effective in recruitment, which would enhance the district's recruitment profile; however, the district is in the process of reducing staffing due to declining enrollment. Therefore, this practice does not align with the staffing circumstances during the year in review due to the slower pace of hiring expected in the 2024-25 year.
9. The HR Department revised a significant number of job descriptions during the review period for various positions within the district. There was variation in how approval by

the county administrator/advisory board were documented, with some job descriptions noting a date approved and others noting the date the job descriptions were revised. Review of the district's board agendas listed the revised job descriptions as presented to the county administrator/advisory board for review. However, because the approval date is not documented on the job description, it is unclear if the job descriptions are still under review or if they were approved without checking advisory board minutes.

Certificated Non-Management:

- Accelerated learning teacher (TOSA) (revised 8-9-23)
- Assessment & instructional technology advisor (TOSA) (revised 8-9-23)
- Outreach independent study (TOSA) (revised 8-9-23)
- Instructional coach (TOSA) (revised 8-9-23)
- Instructional support teacher (TOSA) (revised 8-9-23)
- Program specialist (TOSA) (revised 8-9-23)
- Special education data (TOSA) (revised 8-9-23)
- School site program support specialist (revised 5-24-23)
- Career technical education advisor (revised 8-23-23)
- Child welfare and attendance advisor (revised 8-23-23)

Certificated Management

- Deputy chief academic officer (approved 11-1-23)
- Director of expanded learning programs (approved 11-1-23)
- Director of high school redesign (approved 5-24-23)
- Director of K-12 English learner services (revised 8-23-23)
- Executive director of secondary support services (revised 8-23-23)

Classified Non-Management

- Human resources analyst (approved 11-1-23)
- Human resources assistant (revised 11-1-23)
- Benefits analyst (approved 3-15-23)

Classified Management

- Coordinator of expanded learning programs (approved 11-1-23)
- Payroll manager (revised 8-9-23)
- Senior executive director of fiscal services (revised 8-9-23)

10. Essential duties and responsibilities, and essential functions were listed under the heading “Essential Duties and Responsibilities,” In addition, essential duties reference that incumbents of the position may be required to perform “other duties that are appropriate within the professional capacity of the position”. The job descriptions provided were on the district’s standardized templates and formats.

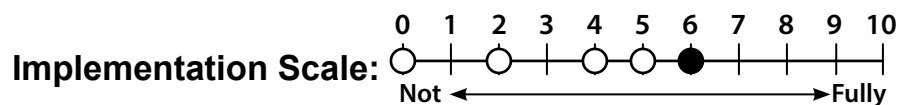
Recommendations for Recovery

1. The district should continue to develop an annual recruitment plan and budget that includes attendance at job and career fairs, particularly for teacher recruitment, early in the hiring season. In addition, the district should continue to attend community and special events to recruit classified employees and maintain its attendance at recruiting events hosted by special organizations such as CAAASA and CABE to recruit diverse candidates.
2. The district should continue to update job descriptions to meet legal requirements and district needs. Documentation of county administrator approval should be consistently listed on job descriptions to convey that the document has been approved. The job descriptions that have been approved should be revised to include the approval date to maintain consistent records of job descriptions.
3. The district should continue to use standardized formatting and templates for all job descriptions.
4. The district should continue to offer hiring incentives for newly hired teachers as practicable and work closely with the Business Services and Educational Services departments in identifying available funding and 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 ensure that the recruitment and selection process is timely and keeps pace with staffing needs. Additionally, the HR Department is responsible for the selection process and should ensure that the responsibility for selection and hiring occurs in partnership with the hiring manager. Hiring managers should maintain a role in the selection process and HR should provide hiring support to avoid affecting the workload of hiring managers.
7. The district should require a personnel requisition to be approved through established procedures to document the staffing need for all positions filled with contracted services. Contracted services should be utilized for approved and budgeted positions in position control, and approval should be done in advance, when possible. In situations that require an immediate need (e.g., individualized education program need), the district could

fill the need and then create the personnel requisition after the fact to account for any additional positions in the budget. The district should establish reasonable timelines for these exceptions. Requiring the personnel requisition for contracted services should be added to the Recruitment Workflow Process document and will encourage HR and Business Services to communicate about this type of staffing.

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
July 2020 Rating:	Omitted per SB 98, Section 102 due to COVID pandemic
July 2021 Rating:	4
July 2022 Rating:	4
July 2023 Rating:	5
July 2024 Rating:	6



3.11 Employee Recruitment/Selection

Professional Standard

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

Findings

1. The HR Department has written procedures on selection and hiring, including paper screening, interview panel procedures, and reference checking. The department uses standard interview questions. A weighted scoring system is used in selecting classified employees. A forced ranking methodology is used for certificated selection.
2. A review of randomly selected recruitment files indicates that interview panel members for management and nonmanagement positions do not routinely sign and date panel materials including rating forms, interview procedures, and interview instructions. Confidentiality statements are present in most cases.
3. The HR Department provides hiring managers with training in conducting reference checks with a focus on willing, cooperative, and honest responses. Classified recruitment files reviewed by FCMAT show that classified reference checks occur in every case. Certificated management and nonmanagement recruitment files included evidence of reference checking in all but one case. Additionally, recruitment files did not indicate when offers of employment were made, and copies of personnel requisitions were absent in 35% of files reviewed.
4. The HR Department employs an HR manager who handles credentialing to ensure that all certificated applicants are appropriately credentialed and assigned.
5. The HR Department continues to appropriately maintain recruitment files for each certificated, classified and management recruitment. However, as previously noted, recruitment files did not always contain copies of personnel requisitions or include any indication of when an offer of employment was made. Based on reports created in Airtable (a cloud-based project management system), the history of recruitments, including requisition dates, interview dates, and start dates are tracked for a majority of the positions within the database.

Recommendations for Recovery

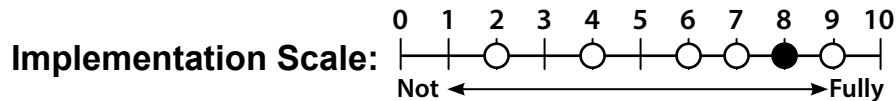
1. The district should continue to provide hiring managers with formal and ongoing annual training in selection procedures, including accessing applications on recruitment websites, screening protocols, reference checking procedures, and nondiscrimination practices.
2. The district should ensure that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

chairs all interview panels. Panel chairs should be held accountable for ensuring that panel members sign and date panel materials including rating forms.

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 ensure that they brief panel members of their responsibility for maintaining a fair and legally compliant process.
4. Reference checking should continue to be consistently performed when selecting management and nonmanagement personnel. Verification of reference checking for management and nonmanagement positions must be filed with the recruitment record, and the date when an offer of employment was made should be noted. The HR Department should continue with the practice of ensuring reference check forms are signed and returned to the department before offers of employment are made.
5. The district should continue to maintain recruitment files separate from employment record/personnel files. Recruitment records should be retained as temporary personnel records, and records should be disposed of according to the district's retention policy.
6. The district should ensure that all recruitment files include a copy of the personnel requisition.

Standard Fully Implemented

July 2013 Rating:	2
July 2014 Rating:	2
July 2015 Rating:	4
July 2016 Rating:	6
July 2017 Rating:	8
July 2018 Rating:	9
July 2019 Rating:	6
July 2020 Rating:	Omitted per SB 98, Section 102 due to COVID pandemic
July 2021 Rating:	7
July 2022 Rating:	7
July 2023 Rating:	8
July 2024 Rating:	8



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. FCMAT's review of principal job postings and job descriptions indicates that the duties of these positions were not revised during this review period.
2. The district provided evidence of two principal hires during this review. The 2023-24 Recruitment List had some empty data fields for the principal positions. In the case of one K-8 principal, the data indicates that the individual was hired prior to the requisition being received. In the case of the other site principal, the start date was almost exactly two months after the interview date. Even though the district focuses on recruiting and selecting candidates with strong leadership skills and experience, its ability to attract qualified candidates is diminished by the lack of competitive salaries for this position and by late hiring.
3. The district uses a single certificated administrator evaluation form that aligns with guidelines from the CPSEL. The evaluation form has no date of last revision. The district was able to provide FCMAT with some principal evaluations for the 2022-23 school year along with examples of communications sent from the HR Department to supervisors regarding the evaluation cycles.
4. The HR Department provided FCMAT with a list of principal evaluations completed during the review period. The list included the name, classification, site, evaluator, evaluation date, a link to the final evaluation, if improvement was needed and if an improvement plan was applicable, date of review by the chief HR officer, and date of entry in HRS. The list indicated that half of the principals had received an evaluation in the 2022-23 school year. Interviews with department leaders revealed that much of this had to do with turnover in the district leadership especially as it pertained to the direct supervisors of the principals. The district was able to provide evidence of evaluation notifications for the current school year (2023-24). The district provided the evaluation data in multiple tables and through individual forms. There are minor discrepancies in the data, making it hard to say exactly how many principals received an evaluation. Some HRS dates were not entered timely, making it difficult to ensure employees are evaluated within the required timelines.

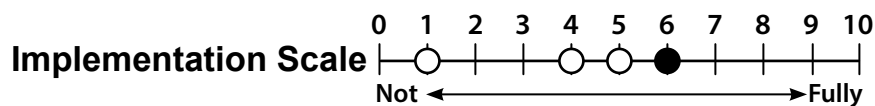
Recommendations for Recovery

1. Cabinet members or designees who are responsible for the evaluation of principals should continue to use the principal evaluation system based on the CPSEL.

2. All evaluation forms should include their last date of revision to ensure use of the most current form.
3. An annual evaluation should be performed for all principals and assistant principals. An annual listing assigning evaluations should be provided to supervisors responsible for evaluating principals and assistant principals. Members of the executive team responsible for evaluating these individuals should be held accountable for this requirement. When supervisors change midyear, a process should be implemented to allow a new or a secondary supervisor to continue the evaluations.
4. The district should continue to review and update the evaluation tool and the metrics used to evaluate principals. The district should continue to make every effort to recruit and hire principals with strong leadership skills and a track record of successfully leading underperforming schools.
5. The district should ensure that all evaluation dates are entered timely and accurately in HRS and Airtable. Data entry should occur within 30 days after the collective bargaining timelines to keep records current and to ensure that new employees are evaluated within their probationary period. Evaluation lists should be reconciled quarterly.

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
July 2020 Rating:	Omitted per SB 98, Section 102 due to COVID pandemic
July 2021 Rating:	5
July 2022 Rating:	5
July 2023 Rating:	5
July 2024 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), GC 11135, EC 56240, EC 44253.7)

Findings

1. BPs 4112.9, 4212.9, and 4312.9 provide regulations regarding the district's responsibility to communicate legal notifications to employees and place a copy of the employee's signed annual notice in their personnel record. In the files reviewed, certificates were placed in the files without the employees' signature. As the District has moved to an online system for annual notifications and mandated trainings, employees are signing their documents digitally and the system platform maintains the records. Board policies related to annual notifications in the district have still not been updated since August 2014, while the CSBA version of the policy was updated in May 2020.
2. 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.
3. 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, bloodborne pathogens, drug- and alcohol-free workplace, sexual harassment, diversity training, bullying, Integrated Pest Management Plan, safety, use of seclusion and restraint, youth suicide prevention, and nondiscrimination.
4. Additionally, the district continues to use Keenan Safe Schools online training for mandatory new hire orientations, which includes understanding sexual harassment, bloodborne pathogens, preventing workplace violence, new employee training, and mandated reporter training. These trainings are to occur prior to the first day of employment.
5. The annual notices continue to require that employees certify that they read and understand these policies.
6. A summary report of training compliance indicated that 87.5% of classified staff completed their annual mandatory trainings and acknowledged receipt of the annual notifications. The certificated staff had a higher number of compliances at 89.7% and management had a 96.1% compliance rate. The percentage rate for all employees is up from the approximately 87.5% compliance rate at the beginning of the 2022-23 school year and 40% for the 2021-22 school year.

7. Evidence provided shows 92.4% of regular and substitute employees had completed the mandatory trainings.

Recommendations for Recovery

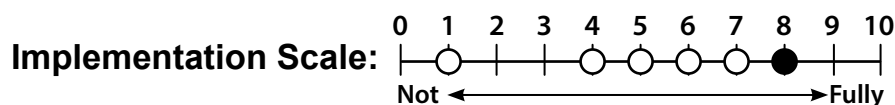
1. The district should review the most current CSBA policy in relation to annual notifications and update district policies as needed to ensure legal compliance.
2. The district should continue to annually provide to all employees required legal notices, including, but not limited to, the following:
 - Sexual Harassment and Complaint Policies and Administrative Regulations
 - Legal References: EC 231.5, Government Code (GC) 12950, 2 California Code of Regulations (CCR) 11023
 - Drug- and Alcohol-free Workplace Policies and Administrative Regulations
 - Legal References: GC 8355; 41 United States Code (USC) 8102
 - Use of Pesticide Product, Active Ingredients, Internet Address to Access Information
 - Legal Reference: EC 17612
 - Prohibition of Activities That Are Inconsistent, Incompatible, in Conflict With, or Inimical to Duties; Discipline; Appeal
 - Legal Reference: GC 1126
 - 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 Administrative Regulations
 - Legal References: Health and Safety Code 120875, 120880
 - Status as a Mandated Reporter of Child Abuse, Reporting Obligations, Confidentiality Rights, Copy of Law
 - Legal References: Penal Code 11165.7, 11166.5
 - Availability of Asbestos Management Plan; Any Inspections, Response Actions or Post-Response Actions Planned or in Progress
 - Legal References: Code of Federal Regulations (CFR) 763.84, 763.93

*New for July 1, 2024: Workplace Violence Prevention (SB 553)

3. 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.
4. 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 included in the personnel record. However, the district should consider changing its board policy to allow for electronic retention of the annual notice affidavits. Additionally, the district should provide follow-up notices to employees who fail to submit the affidavit, and their supervisors, to ensure 100% compliance.
5. The district should continue to ensure that newly hired employees take the five mandatory online trainings before the first day of employment. This mandate should be included and enforced for substitutes who have a significantly lower completion rate.
6. The district should continue to 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 Fully 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
July 2020 Rating:	Omitted per SB 98, Section 102 due to COVID pandemic
July 2021 Rating:	7
July 2022 Rating:	7
July 2023 Rating:	7
July 2024 Rating:	8



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, GC 11135)

Findings

1. Information about UCP, including how to file a complaint, can be located on the main landing page of the district HR webpage. The executive director of state and federal programs has been designated as the UCP complaints officer. The complaint form can be accessed by clicking the link for UCP Complaint Form. Users are routed to an electronic form provided by Informed K12. Complainants are then prompted to enter their name and email address to fill out the complaint form, which was updated in March 2023. Forms are available in English and Spanish. The website also provides information regarding how to access a hard copy complaint form from the Special Projects Department should the complainant not have access to technology.
2. The HR–Quick Help Menu of Services indicates that the HR director is responsible for assisting employees who may be eligible for accommodations under the Americans with Disabilities Act. The district tracks employee accommodations but uses an external company, Shaw HR Consultants, to engage in the interactive process with district employees. As part of the initial reasonable accommodation meeting, a follow up meeting is scheduled if accommodations were not offered due to a need to clarify restrictions. It is unclear to what extent, if any, the HR Department is monitoring accommodation plans to ensure that they are effective and if not, to ensure a follow-up interactive meeting is scheduled. The purpose of this meeting is to determine if another accommodation will be more effective and/or if an accommodation cannot be made.
3. Managers and supervisors are the district's first line of defense against claims of discrimination. During the prior reporting period, the chief HR officer provided training to supervisors and managers in this area. Trainings included 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 Americans with Disabilities Act, identifying essential functions, and when HR should be contacted in the process, representing a best practice. The district provided copies of principal meeting agendas for the current reporting period. None contained evidence of training in this area.
4. The HR Department's employee handbooks for certificated and classified employees on its webpage include information on the process for reporting or handling complaints concerning school employees. The district provided evidence that verified the chief HR officer provided retraining annually to site administrators and department managers on responding to complaints and conducting preliminary investigations.

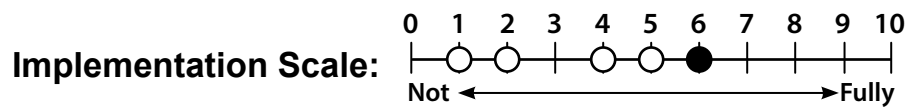
5. Although the district revised AR 1312.1-Complaints Concerning District Employees on February 21, 2024, the corresponding BP 1312.1 has not been updated since January 2013. CSBA provides a more recent version of BP 1312.1 dated May 2019.
6. The annual notices provided to employees include instructions and excerpts from board policies and administrative regulations regarding nondiscrimination, reasonable accommodations, and employee complaints.
7. The board policies and administrative regulations related to nondiscrimination in the workplace were updated in 2021 and 2023. The policies reflect the most current practices in the district and direct the compliance complaints correctly to the executive director of state and federal programs.
8. The department monitors the posting of nondiscrimination posters throughout district facilities and conducted the annual review of postings in January 2024.

Recommendations for Recovery

1. The district should continue to ensure that nondiscrimination policies are posted in all school offices, staff rooms and student government meeting rooms.
2. Nondiscrimination and complaint policies should continue to be reviewed and 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 district should continue to review policies related to complaints concerning employees and update for compliance with the law.
5. The HR Department should continue to ensure procedures and standardized forms for complaints and for the Americans with Disabilities Act interactive process are consistently implemented.
6. The HR Department should annually review accommodation plans and reengage with employees to ensure that accommodations are effective in allowing employees to perform their essential functions.

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
July 2020 Rating:	Omitted per SB 98, Section 102 due to COVID pandemic
July 2021 Rating:	4
July 2022 Rating:	4
July 2023 Rating:	5
July 2024 Rating:	6



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. Documentation reviewed during FCMAT fieldwork indicates that the district completed a comprehensive update to the handbook for administrators. The Administrator Handbook was transitioned to a cloud-based platform, where administrators can access pertinent information to do their jobs. Links included in the Administrator Handbook direct the user to information within each district office function. Due to the handbook being stored in the district's intranet, FCMAT could not review the actual links or verify when the information was last updated.
2. The HR Department maintains handbooks that are accessible on the HR webpage for the following:
 - Certificated employees (revised January 2023)
 - Classified employees (revised January 2023)
 - Substitute teachers (revised January 2023)
 - Classified substitutes (revised January 2023)
 - Special education instructional assistants (revised January 2023)
 - Custodial Handbook (revised January 2023)
3. The issuance of the handbooks to new employees is included on the new hire checklist, and links to access the handbooks are provided during new employee orientation. All handbooks are available online and are easy to access. The HR annual calendar includes assignments to review and update the employee handbooks each fiscal year by June 30. As evidenced above, the handbooks are current.
4. The district provided examples of orientation materials for certificated and classified employees, and substitute teachers. The orientation materials for regular employees included a history of the district, introduction of key district office staff members, and information regarding educational services, human resources, and business services matters. In addition, policies and procedures regarding work schedules and absence reporting are included in the orientation materials. Information in the substitute orientation materials is related to substitute employment within the district and includes administrative details regarding Frontline (absence and time management system) usage, maps of the district school sites, and other operational details.

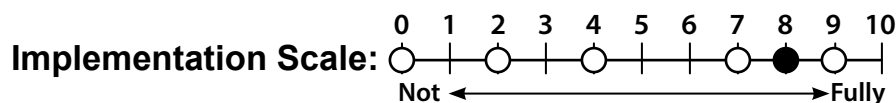
5. The department notifies the IT Department of newly hired employees. The IT Department sets up new employees' email accounts and, if applicable, logs in to the district's student attendance/records management system and substitute/absence management system. Security access to the district's HRS module is divided between the HR and Business Services departments. Interviews indicate that the information flow between HR and IT regarding new employees is working well due to the Airtable system that HR uses to organize and manage employee data.

Recommendations for Recovery

1. The district should continue to maintain updated employee handbooks, notify all employees of any changes, and ensure the most current versions of all the handbooks are available to both internal and external users on the HR Department's Forms and Handbooks webpage.
2. The district should provide job-specific training for new employees, particularly for substitutes in preparation for their first assignment.
3. The district should continue to provide informative orientation materials that provide newly hired employees with the information they need to do their jobs and assist with a successful transition into the district.

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
July 2020 Rating:	Omitted per SB 98, Section 102 due to COVID pandemic
July 2021 Rating:	7
July 2022 Rating:	8
July 2023 Rating:	7
July 2024 Rating:	8



4.6 Induction and Professional Development

Professional Standard

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

Findings

1. The HR Department uses new employee checklists that are filed in the personnel file. Revised forms ensure that all legally required notices, such as sexual harassment and complaints, use of pesticides, AIDS/hepatitis B, asbestos management, and the technology use policies (see Standard 4.3) are provided. A signature line for the employee and chief HR officer is included, affirming receipt of all required documents and explanation of all procedures and forms.
2. The HR Department completes the I-9 packet using the current version of Form I-9 as part of the employment process. FCMAT's file review noted that the employer certification page used to verify the employee identification documents was completed in only 8% of the files reviewed. The I-9 packet of newly hired employees is kept in a separate file as recommended.
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.
4. The county office is responsible for reporting new or rehired employees to the Employment Development Department (EDD) within the 20-day limit required by California Unemployment Insurance Code Sections 1088.5 and 1088.8. The district has received confirmation from the county office that an electronic file is sent two times per month to the EDD to ensure compliance with the 20-day requirement.

Recommendations for Recovery

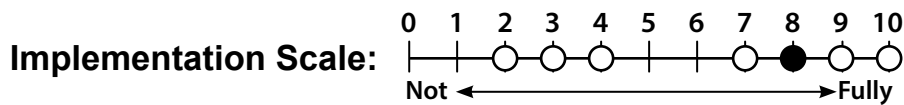
1. The new employee checklist should continue to be signed by the employee and chief HR officer and include all legally required notices.
2. The HR Department should ensure that the new employee checklist is consistently placed in the employee's personnel file.
3. Given that Form I-9 has been updated frequently in recent years, the HR Department should continue to use the most current version each time the form is needed. In addition,

the I-9 form should include employer certification that the appropriate identification has been provided by the employee.

4. The I-9 form should continue to 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
July 2020 Rating:	Omitted per SB 98, Section 102 due to COVID pandemic
July 2021 Rating:	10
July 2022 Rating:	10
July 2023 Rating:	10
July 2024 Rating:	8



5.1 Operational Procedures

Legal Standard

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

Findings

1. Sick and vacation tracking reports provided to FCMAT show that the district is maintaining reports and records which document employee leave usage. The HR Department leave documentation includes reports that track long-term leaves and vacation balances and liability payouts for classified employee balances that are over the allowable carry over to the next fiscal year.
2. The HR Department position responsible for certificated and classified leave tracking is the administrative analyst position, with oversight from the director of human resources. The administrative analyst is handling the data entry and attendance management duties, while the director is overseeing long-term leaves. In addition, the HR Department works in collaboration with Risk Management to manage leaves related to workers' compensation. As an additional layer of administrative and clerical support, the administrative analyst provides support in helping to manage employee leaves by sending leave notification to employees and performing other administrative duties. Documentation reviewed indicates that staff involved in leave management attended trainings throughout the year provided by attorneys and practitioners, in addition to receiving instruction internally from a consultant working with the district to assist in HR matters.
3. Supervisors reported that they receive information and responses from HR when they need assistance. The HR webpage includes clear and accessible information regarding state and federal leaves, parental leave, pregnancy disability leave, and industrial accident leave. In addition, there are working links for employees to access information regarding the employee assistance program, and instructions for requesting reasonable accommodations. Also included on the HR webpage are links to information regarding COVID-19 supplemental sick leave, which is expired and no longer available to employees.
4. HR has continued taking responsibility to handle the employee leave functions such as monitoring sick leave usage and contacting 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 such as the Ed Code Worksheet that were previously implemented are ingrained in everyday activities. Staff continue to report coordination between HR, Risk Management, and Payroll to ensure that employees on leave are properly tracked.

5. The absence tracking and reporting function continues to be an electronic process using Airtable and Frontline. All employee leaves are tracked through Airtable by requiring employees to submit a Leave of Absence Request Form. The leave notice is initiated by the employee on the website, which then emails the notification to the administrative analyst position. This will initiate notification to the immediate supervisor, which includes a leave tracking sheet for supervisors to help track the absences. The absence reporting section in employee handbooks requires all employees to call their absences into Frontline, the district's absence management system. In addition, information regarding reporting an absence is included in all orientation materials for new hires. Evidence indicates that employees receive training in this system. Written procedures have been developed for employees and administrators to use Frontline. HR monitors Frontline 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. Office managers are responsible for monitoring employees reporting absences, and if an absence is not reported, this information is forwarded to the HR analyst for follow-up.
6. The district provided documentation of the policies and practices concerning paid overtime procedures. According to the documentation, compensatory time is tracked and agreed upon between the employee and the supervisor and payroll and human resources are not involved in this transaction. However, further data review indicates that compensatory time requests are processed in Informed K12, and the chief business officer and chief academic officer are listed in the workflow. The documentation reviewed during FCMAT fieldwork did not indicate that compensatory time was accrued by employees for the year under review. The process for overtime requires employees to submit an Overtime Pre-Authorization Form prior to the overtime being incurred.
7. According to Article 10.8 of the Teamsters Bargaining Agreement, classified employees are allowed to carry over 10 days of vacation leave for use during the next 12-month period. Administrative regulations limit management employees to a maximum carryover of 25 days. Evidence provided shows that at the end of the 2022-23 school year, the district paid 152 employees in September 2023 for excess vacation time to follow the bargaining agreement and administrative regulation rules. District documentation indicates that the vacation overage payments were funded by using temporary emergency resources. The number of employees paid out reduces the district's vacation liability in future years, and the balances require oversight and maintenance to minimize and contain the number of employees with excessive vacation hours that will require vacation payout. The HR website includes a Vacation Use Form and a Vacation Plan Form to allow employees to request vacation as well as plan a yearly vacation schedule. However, the forms are difficult to locate as they are in the Forms section of the website, versus the Leaves of Absence location. The documentation does not indicate how HR communicates with supervisors in assisting in the management of vacation leave.

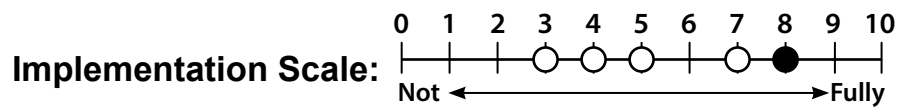
Recommendations for Recovery

1. The district should continue to provide frequent training and reminders for all supervisors on the management of employee leaves and should provide support to supervisors dealing with leave issues to reduce the occurrence and cost of employee leaves.

2. The district should create clear processes that 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. In addition, the chief HR officer should be notified when overtime is incurred to assist in the assessment of staffing needs. Management reports should be developed to monitor the amount of overtime worked, whether paid or compensated with time off. The current documentation is unclear about the roles and responsibilities in departments and positions managing overtime, and this should be addressed to minimize liability in this area.
3. The district should continue to require all employees to call the Frontline automated attendance reporting system when they will be absent and use disciplinary measures 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 continue to utilize the time and attendance system (Frontline) 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 using Airtable.
5. The district should continue to utilize the workflow for overtime/compensatory time approval, and there should be a clear designation of the department/positions responsible for monitoring and reconciling overtime. This will help create accountability measures in addition to improving communication between HR and Payroll.
6. The district should continue to monitor accrued vacation to minimize fiscal liability due to excess vacation balances. The district cleared the vacation overages during the year in review and this practice should be maintained to contain vacation balances for classified employees. Supervisors should be encouraged to meet with employees to manage vacation schedules and ensure that vacation balances are managed within the district policy and collective bargaining agreement requirements.
7. The district should continue to designate an HR position to handle the assignment of leave management and offer ongoing training and professional learning to staff members in the HR Department assigned to the monitoring and management of employee leaves.
8. The HR Department should remove all references to COVID-19 Paid Supplemental Sick Leave on the department webpage. This leave entitlement is no longer available to employees.

Standard Fully 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
July 2020 Rating:	Omitted per SB 98, Section 102 due to COVID pandemic
July 2021 Rating:	8
July 2022 Rating:	7
July 2023 Rating:	7
July 2024 Rating:	8



5.4 Operational Procedures

Legal Standard

Personnel files contents are complete and available for inspection. (EC 44031, LC 1198.5)

Findings

1. FCMAT requested that the district provide a personnel report that lists all district employees by employee group (management, classified nonmanagement, certificated nonmanagement) and includes employee ID number, classification, assignment, work location, date of last evaluation, and date of hire in advance of fieldwork. Thirty personnel files, consisting of those for classified and certificated management (five each for a total of 10) and nonmanagement (10 each for a total of 20) employees and 20 recruitment files, were requested by FCMAT on the first day of fieldwork. These files consistently included the following items:
 - Employment applications
 - Emergency card information
 - Employment oath signed by the employee
2. All of the personnel files reviewed contained a file inspection sheet compared to 83% in 2023 and 30% in 2022.
3. All of the personnel files reviewed contained an employment history record card compared to 38% during the 2023 review, although some were incomplete.
4. Evidence that employees have completed required sexual harassment and mandated reporter training is maintained electronically, which is a best practice. The district provided a list of employee training completions. The overall districtwide completion percentage of these required trainings is unclear as the list does not provide the course names and only the number of assignments and completion percentage of those assignments listed per employee. Evidence also shows instructions were provided to employees that outlined training requirements for sexual harassment and mandated reporter trainings.
5. Active personnel files, workers' compensation files, Americans with Disabilities Act files, and legal files continue to be stored in the locked records room. Health files are stored electronically. Terminated employee files are stored in a room adjacent to the staff room that did not have a shut door nor was locked during FCMAT's visit. Recruitment files are stored in file cabinets near employee workstations.
6. Evidence indicated that most annual notice affidavits are completed as required. Evidence provided shows that 89% of all employees received and submitted verification of having read and understood the annual notifications. The HR Department is now

keeping these files electronically, which represents a best practice; but deviates from BPs 4112.9/4212.9/4312.9 (see Standard 4.3).

7. The Americans with Disabilities Act 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, two contained medical test results.
8. None of the certificated management files reviewed contained an evaluation. Three classified management files reviewed contained an evaluation completed within the last two years.
9. All of the classified nonmanagement files reviewed contained an evaluation completed within the last two years whereas only 50% of the certificated nonmanagement files reviewed contained an evaluation.
10. The records reviewed included evidence of progressive discipline or the use of PIPs where applicable.
11. Of all files reviewed, 57% contained Social Security numbers (SSNs) or other personally identifiable information as compared to 45% at the time of the last review. The majority of unredacted SSNs were found on California Public Employees' Retirement System (CalPERS) forms and verifications of experience.

Recommendations for Recovery

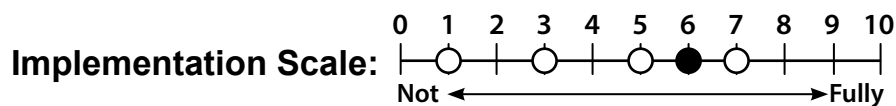
1. The employment history record, along with the file inspection sheet, should be the first documents visible to anyone accessing a personnel file. The employment history card should be kept up to date, including all changes in position and/or site assignment. If the entire employment history of all district employees is not maintained electronically, and until all personnel files are electronic, changes in employment history should still be documented in the personnel file.
2. The district should continue to ensure that all personnel files contain an inspection sheet. Except for employees who must access personnel files in the course of their duties, anyone who views a personnel file must sign the inspection sheet.
3. The district should ensure that all employees are evaluated according to local collective bargaining agreements and board policy. Failure to ensure that employees are evaluated makes dismissal difficult even in circumstances where significant or serious misconduct has occurred. At the beginning of each school year, HR staff should continue to provide evaluators with a list of staff to be evaluated during that fiscal year.
4. The district should ensure the performance management system is effective, including: developing and implementing procedures related to the transmission of evaluation forms

from site and department managers, creating a timeline for documenting the date of the evaluation in HRS, and filing the evaluation in the personnel file. This is equally as important where PIPs are concerned.

5. The district should continue to require employees to complete annual notice affidavits, the mandated reporter training and any required sexual harassment training. Continue to maintain these records electronically. The district should update BPs 4112.9/4212.9/4312.9 to reflect the current practice of collecting and maintaining these records electronically.
6. The district should continue to eliminate any SSNs or other personally identifiable information found in personnel files by reviewing each file accessed for this information and quickly redacting any SSNs found.
7. The I-9 form and all medical documents should be omitted from all personnel files.
8. The district should continue to ensure that all personnel files are stored in a locked room.

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
July 2020 Rating:	Omitted per SB 98, Section 102 due to COVID-19 pandemic
July 2021 Rating:	7
July 2022 Rating:	6
July 2023 Rating:	6
July 2024 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. While finally experiencing some stability in the department over the last year, the HR Department is preparing for a reduction in HR personnel. The district had previously done a lot of work to create desk manuals for many operational aspects of the department, and those documented procedures have been crucial and will continue to be essential as duties are absorbed by a drastically reduced team. The district has done little to update the desk manuals as it is in the process of a total system overhaul from the old HRS to the new county BEST HCM system. This process is cumbersome and transformational and will trigger the need for desk manuals to be updated with new procedures as the system is scheduled to be implemented in October, 2024. In the past, desk manuals were a primary source of training as department staff settled into their roles. Staff also reported that desk manuals have been key to the success in the cross-training process. It will be crucial that the updating of these manuals continues to be a priority as the new system is implemented. Desk manuals reside in Airtable and are accessible to all department staff. Evidence suggests that the HR Department uses Airtable consistently. HR Department desk manuals available in Airtable include, but are not limited to, the following:

- Recruitment, Selection, and Hiring
- Absence Management System
- Benefits & Risk Management Department (for the Director and Analyst)
- Employee Separation Procedures
- HR Generalist
- Fit for Duty Assessment/Referrals
- Health & Voluntary Benefits Plan Implementation
- HRS Data Entry

In addition to housing desk manuals, the HR Department uses Airtable to collaborate interdepartmentally and with school sites. HR uses Airtable to upload and access the following district data:

- Location
- Employees
- Separations
- Vacancy/recruitment list

- New hires
- Job classifications
- Essential functions job analysis
- Employee credentials
- Credentials list
- Subjects
- Grade levels
- Salary schedules
- Bargaining units
- Staff memos
- Employee handbooks

2. HR also used Airtable for the following:

- Complaints
- Claims management
- Concentration of risk
- Contract management
- Leaves of absence
- Retiree benefits
- Investigations
- Vendor directory
- Project management
- Recruitment planning
- Employee training/professional development
- HR annual calendar
- Performance evaluations/discipline
- Master district calendar
- Ergonomics request/management
- HR/Risk procedures/desk manuals
- Department of Transportation drug/alcohol testing

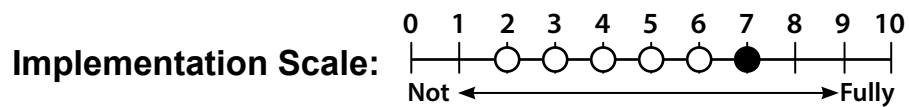
3. Employee forms and handbooks are available on the district website. Employee handbooks include certificated, substitute teacher, classified, classified substitute, custodial, and special education instructional assistant. All employee handbooks were revised in January 2023. All of the updated handbooks are available on the district's HR website.
4. There is evidence of cross-training. Staff within the department are clear on their roles and are dedicated to cover one another in the case of an absence. However, no backup for each position has been clearly identified. Additionally, although the employees knew about the pending staff reductions at the time of fieldwork, there did not appear to be a clearly communicated plan for the new assignment of work.
5. The HR Department's annual calendar continues to be used as a standing agenda item for discussion at the HR staff meetings.

Recommendations for Recovery

1. HR Department staff should review and revise their respective desk manuals as the new system is implemented. Desk manuals are dynamic documents and should be revised whenever a change is made in a procedure or systems improvement.
2. The district should ensure that data and information in Airtable is current, accurate, and that any confidential information can only be accessed by employees who need to do so to fulfill their assigned job duties.
3. 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 confirm that all staff members understand their role in ensuring these major activities are accomplished.
4. All handbooks should continue to be reviewed annually and updated as needed. The district should continue to make sure the most current version of each handbook is posted on the website.
5. The district should work to clarify the roles and responsibilities of all positions in the HR Department. Backup roles need to be identified, and they should be well communicated to HR staff and to its customers. The district should consider using the Menu of Services document on its website to communicate this information. Additionally, as positions become vacant or the positions are reduced, the department should be acutely aware of the workload impacts to individuals who are assigned additional duties, whether permanent or temporary, to determine their reasonableness and provide support wherever possible.

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
July 2020 Rating:	Omitted per SB 98, Section 102 due to COVID-19 pandemic
July 2021 Rating:	7
July 2022 Rating:	7
July 2023 Rating:	7
July 2024 Rating:	7



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.

Finding

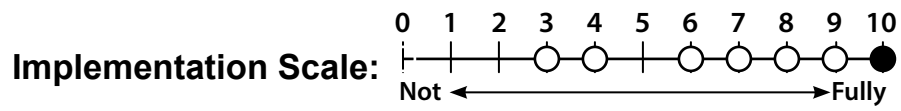
1. HR, Business Services, and Payroll continue to hold regularly scheduled meetings to coordinate employee issues, provide training, and prepare cross-departmental procedures and forms, which are stored in Airtable. The documentation reviewed indicated that the departments held meetings twice a month to discuss important payroll issues. Evidence provided to FCMAT included agendas with minutes for monthly meetings. Topics include CalPERS reporting, leaves of absence, payroll corrections, employee work calendars, vacation payout transactions, and management of retention bonuses. Staff members in these departments report that the meetings are systemic and are essential in ensuring that employee situations are handled correctly. Staff report that they each can add topics to the agenda, and that errors have decreased because of these regular meetings. In between meetings, individual staff members report that they easily communicate with the other departments as needed when situations arise.

Recommendation for Recovery

1. The district should continue to meet regularly and include key HR, Business Services, and Payroll staff. As the district continues to fully implement all modules of BEST, these collaborative meetings will be important to the success of the transition.

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
July 2020 Rating:	Omitted per SB 98, Section 102 due to COVID-19 pandemic
July 2021 Rating:	9
July 2022 Rating:	10
July 2023 Rating:	10
July 2024 Rating:	10



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

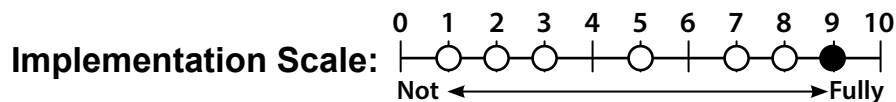
1. Evidence of training attended by HR staff during this reporting period is related to HR operations and is focused on critical activities within the district that are the HR Department's responsibility, such as reductions in force, employee complaints, and position control training. It is important that the district continue to provide high-quality training for all staff members, especially staff that are new to their positions.
2. There was no evidence of a training plan or corresponding professional learning budget for the HR Department staff.
3. The following trainings were identified as areas of need and provided to the HR staff:
 - Leaves of Absence (CASBO)
 - Attendance and Leave Management Webinar
 - Employee Complaints and Investigations
 - HRS – various position control trainings
 - ASCIP Cyber Security Awareness Webinar Human Resources Operations Unemployment Insurance Seminar for School Employees
 - Effective Supervision and Evaluation
 - Planning for Reductions in Force
 - Various CalPERS Trainings
 - BEST – HCM Implementation
 - Network Improvement Community
 - Airtable Training
 - Canva (technology training)
 - Canon (technology training)
 - ACSA Personnel Institute
 - CASBO Job Alike Workshop

Recommendations for Recovery

1. The district should continue to annually identify the training needs of the HR Department staff and the training should be targeted to the assigned job duties and enable the department to increase professional capacity. The annual plan should be put in writing, included in the annual evaluation discussions, and include all HR Department staff.
2. The district should provide the HR Department with an annual budget to ensure resources are allocated for staff training 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. As the district continues the transition into the BEST HCM module, an HR and payroll system used for position control, personnel management, and payroll accounting, it is important that staff participate in these training sessions.

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
July 2020 Rating:	Omitted per SB 98, Section 102 due to COVID-19 pandemic
July 2021 Rating:	9
July 2022 Rating:	9
July 2023 Rating:	8
July 2024 Rating:	9



5.10 Operational Procedures

Professional Standard

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

Findings

1. The district submitted documentation verifying preparation for aligning staffing levels with student enrollment, thus disrupting a longstanding practice of overstaffing. Documentation included a report by SchoolWorks that provided data regarding demographics, school capacity, and enrollment projections. In addition, the district generated a document, Defining the Core Instructional Program, which identifies the district's core programs that require staffing to maintain instructional and support services for students.
2. The Business Services, HR, and Educational Services departments continue to work collaboratively to project enrollment and staffing needs and to meet and discuss staffing and any potential layoffs with certificated and classified exclusive representatives. Discussions regarding enrollment projections and staffing needs occurred regularly in cabinet meetings. Documentation reviewed indicated that the district anticipated a loss of 20.0 full-time equivalent (FTE) teachers in 2023-24. In addition, the document Certificated Overstaffing provides procedures for communication with site administration and affected staff when a school has been determined to be overstaffed. The actions include notification of the staffing change, and generation of a personnel requisition to document the staffing change in position control.
3. In addition to meeting with principals to review staffing and enrollment projections, district leadership met with each site administrator to review current staffing, anticipated attrition due to resignations or retirements, employees on temporary contracts, and any anticipated nonreelections. 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 seven years and is becoming systematic.
4. The district complies with the established staffing ratios listed in the certificated collective bargaining agreement. Documents reviewed indicate that the district forecasts certificated staffing needs by applying the bargained class size ratios.
5. Documents reviewed indicate a document titled Staffing Student Supervision Assistants (SSA), last updated in August 2023, is used for staffing this classified position. The instructions indicate that 1.0 SSA (maximum of 3.75 hours each) per 100 students is the appropriate staffing formula. In addition, the document provides other staffing considerations that influence hiring decisions such as the uniqueness of each school site property.

6. Staff reported, and district documentation confirmed, that the district implemented classified and certificated layoffs according to the March 2023 timelines. Board documents indicate that during a special board meeting on March 8, 2023, resolutions were presented to the county administrator/advisory board to reduce 4.0 FTE classified positions and 16.0 FTE certificated positions for the 2023-24 school year.
7. The district provided evidence related to the 2022-23 assignment monitoring or credential audit by the county office. The report indicated 181 misassignments of the 1,911 assignments reported; 82 were at the secondary level (high school). Of the 181 misassignments, 116 were vacant positions without a credentialed teacher assigned. The district resolved four misassignments, leaving 177 during the 2022-2023 academic year. The percentage of misassignments reported in 2022-23 was similar to the prior year, and the number of vacancies is attributed to the number of teachers not appropriately credentialed for their assignment within the district as those vacancies are filled with substitute employees who do not hold the certification required to serve as the teacher of record.

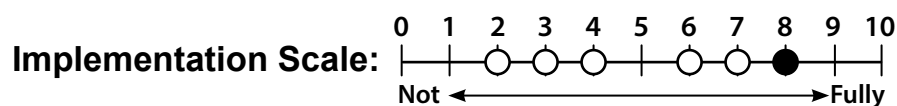
Recommendations for Recovery

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. The Certificated Overstaffing document should continue to be a reference document until the district determines the staffing levels are appropriate for the student enrollment and the ratios are aligned with the certificated bargaining unit agreement.
2. The district should continue to comply with the statutory certificated layoff timelines to ensure that necessary reductions can be made within the legal timelines, and preliminary layoff notices issued by March 15.
3. The district should continue to comply with the classified layoff procedures and timelines provided in the statute in accordance with the March 15 deadline.
4. 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 are appropriate throughout the school year.
5. The district should continue to utilize the SSA staffing procedures and work to establish classified staffing ratios for other job classifications. Certificated staffing ratios in the collective bargaining agreement should be the applied formula to determine staffing needs. The staffing ratios should be reviewed and updated at least annually and provided to site and department administrators.
6. The district should ensure that educators hold the appropriate credential authorization(s) for their certificated assignments in accordance with EC 44258.9. The HR Department is responsible for monitoring all staff assigned to provide instruction and/or services in

certificated educator assignments and ensuring that they hold the appropriate credential document issued by the California Commission on Teacher Credentialing. This recommendation includes internal staff and staff hired through a contracting agency. The HR Department should audit newly hired teachers to ensure they either hold the appropriate credential or are eligible for a credential to authorize them for the assignment. The district should also work to staff vacant positions through effective recruitment practices to minimize the misassignments due to vacancies.

Standard Fully 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
July 2020 Rating:	Omitted per SB 98, Section 102 due to COVID-19 pandemic
July 2021 Rating:	7
July 2022 Rating:	7
July 2023 Rating:	7
July 2024 Rating:	8



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. The HR Department is preparing to transition to the BEST HCM module to manage the district's employment, position, and staffing data. The project involves significant analysis, auditing, and configuration of employee data, and staff shared that the HR Department focus has been preparing for the transition, which has been delayed until October 2024 by the LACOE. Preparation for transition to HCM includes maintaining data in the current position control system, HRS, while developing data for the new HCM database workbooks. Staff have participated in numerous trainings and work sessions to prepare for the transition; however, the significant workload involved has limited the department's capacity to improve procedures, resulting in the department maintaining current position control processes.
2. Board policy and administrative regulations require the board to approve/ratify appointments of new personnel on the recommendation of the superintendent. Since the district has a county administrator and the board is advisory, the county administrator regularly holds public meetings. The district provided evidence that personnel transactions are consistently brought to the meetings and approved/ratified by the county administrator/advisory board. 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.
3. 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 county administrator approval/ratification. The HR Department has procedures to ensure that all personnel transactions are submitted to the county administrator/advisory board for approval/ratification. The HR Department regularly reviews certificated and classified board reports for accuracy.

4. The district uses two documents to communicate about staffing and personnel changes; requests for new positions are processed on a position control form, and the personnel requisition is used for all existing positions and other staffing changes. Both documents

are routed in the document management system, Informed K12 and include initiators and approvers to ensure internal control and accountability in district staffing. The position control form approval workflow includes additional steps to ensure county administrator/ advisory board authorization of new positions, and the personnel requisition includes HR and fiscal approval.

5. The HR Department has encountered significant operational difficulties in the data cleanup process required to transition to the BEST system. During interviews, staff shared examples of payroll inaccuracies, salary schedule errors, and other employment details that require correction. The data correction process has heavily affected the HR Department workload due to the level of detail required to modify historical position control data. However, the efforts to make certain that position control and employee information are accurate will ensure that the HCM system is operating effectively, and personnel expenditures will be documented with accuracy.
6. 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 work with principals, directors, office managers, and administrative secretaries to submit requisitions in advance. Payroll understands that it should not pay employees unless an approved personnel requisition form has been submitted and is county-administrator-approved.
7. Payroll, Business Services, and HR staff members reported, and district documentation confirms that they meet every two weeks to reconcile position control and to correct errors. The agenda includes errors for specific employees as well as systemic errors that need to be addressed. Certain vacancies in the Special Education Department continue to be filled by contracting with a nonpublic agency (NPA), such as instructional assistants and behavior-related positions.
8. See Standard 7.3 in the Financial Management Section for additional findings related to position control.

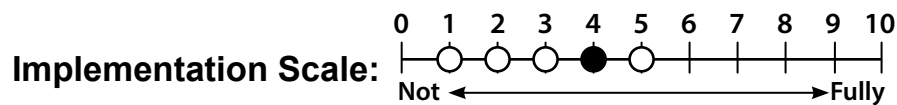
Recommendations for Recovery

1. The district should continue to manage the electronic personnel requisition process consistently, which includes annual training to school site administrators and office managers. The district should ensure that written procedures and workflows are updated, well-communicated, and that users are provided with adequate training and support. Additionally, oversight should ensure that the process is timely and that approvers are held accountable to established approval timelines.
2. The HR Department should continue to ensure that all personnel and staffing transactions, including new positions and staffing of existing positions are routed through the appropriate approval process, which includes submission to the county administrator/ advisory board for approval/ratification.

3. The payroll, business services, and HR staff members should continue to meet every two weeks to reconcile position control, accurately identifying and documenting the reason for any termination.
4. The HR and Special Education departments should meet regularly and work collaboratively to recruit and retain special education staff and reduce the number of contracted service providers in special education.
5. See Standard 7.3 in the Financial Management Section for additional recommendations related to position control.

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
July 2020 Rating:	Omitted per SB 98, Section 102 due to COVID-19 pandemic
July 2021 Rating:	3
July 2022 Rating:	4
July 2023 Rating:	4
July 2024 Rating:	4



7.1 Use of Technology

Professional Standard

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

Findings

1. During the year in review, the district was in a transitional stage for position control as it continued to use the LACOE software application HRS for position control, HR, and payroll functions, while concurrently preparing for the transition to the BEST HCM module scheduled in October 2024. The district has already implemented the BEST finance module for fiscal functions, transitioning away from PeopleSoft. The district provided evidence of training given to school site and district office staff to facilitate this implementation. The budget module will not be fully integrated until the district has implemented the HCM module, an HR and payroll system for position control, personnel management, and payroll accounting.
2. The district needs to continue to clean up data in HRS to ensure that it reflects properly and consistently in position control for budgeting purposes. The chief HR officer and HR staff members met regularly with Business Services and school sites to review staffing lists to reconcile and continue the process of validating and cleaning up data errors.
3. Implementation of the HCM module, which will replace HRS, has been delayed due to LACOE's determination that the district is not prepared for the transition. Staff acknowledged in interviews that the data cleanup is required to successfully implement the HCM module; however, the extended implementation timeline and delays in going live in HCM, require the HR Department to maintain data in HRS and the BEST implementation workbooks, which is extremely difficult and creates opportunity for additional data errors. In addition, the HR Department's use of Airtable has evolved into a quasi-employment database. The current practice includes HR staff entering data in HRS, Airtable, and also the BEST workbooks. This practice involves HR staff managing the same data entry transaction multiple times, creating circumstances, which increase the likelihood of errors in data entry. District staff communicated that many aspects of Airtable are integrated with HRS; however it is another database to manage, which is difficult during the BEST implementation. Interviews with staff indicated Airtable inaccuracies as the reason for paychecks going to the wrong location/address, and other payroll errors.
4. The district's original implementation date for the HCM implementation was scheduled for May 2024; however, as referenced previously, the implementation date was modified to October 2024. The implementation date depends on the accuracy and consistency of the data in HRS. The district needs to be prepared to work closely with LACOE staff during the conversion and verification process. This process is complex and time-consuming. The district has implemented regularly scheduled meetings between the business office and HR to support the implementation process.

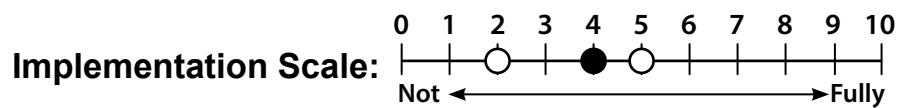
5. For more than six years, the district has used NEOGOV for classified job openings and applicant tracking. HR staff and hiring managers across the district reported that this system works well for the recruitment and selection activities related to classified personnel. The district continues to use EDJOIN for posting certificated openings. NEOGOV is used to complete the onboarding process for certificated and classified personnel.
6. The HRS system drives the payroll system, and without an employee being in the HRS system, payroll will not be generated for that employee. Similarly, if incorrect information is contained in HRS, payroll information will be incorrect. Staff reported, and documentation reviewed reflected improvement in processing manual payroll advances to resolve errors. Documents provided show that 19 handwritten checks were issued for missed payments in the current review period, which is a significant improvement from the 64 written in the previous review period. (see Standard 8.2 in the Financial Management section).
7. See Standard 5.11 for additional findings related to position control.

Recommendations for Recovery

1. The district should continue to participate in formal trainings provided by LACOE for the transition to the BEST HCM module and ensure that all HR staff receive the training and ongoing support needed to ensure a successful implementation. The department should be prepared to manage the time commitment required for this transition while also managing its ongoing workload.
2. The district should continue to use Airtable to improve access to and the functional organization of personnel information and data as well as for tracking employee absences, leaves, industrial injuries, and the return-to-work program. However, the use of Airtable for some position control and payroll functions should be minimized to streamline the data entry process. This practice will assist the district implementation of the BEST integrated position control with the payroll system.
3. No matter the system used, position control should be reconciled at each interim reporting period with payroll.
4. See Standard 5.11 for additional recommendations to improve position control.

Standard Partially Implemented

July 2013 Rating:	2
July 2014 Rating:	2
July 2015 Rating:	4
July 2016 Rating:	4
July 2017 Rating:	4
July 2108 Rating:	5
July 2019 Rating:	5
July 2020 Rating:	Omitted per SB 98, Section 102 due to COVID-19 pandemic
July 2021 Rating:	4
July 2022 Rating:	4
July 2023 Rating:	4
July 2024 Rating:	4



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 continues to be easily found from the district's home page. The website includes many resources for the public and for employees, such as a division staff directory, menu of services, procedures and forms, employee handbooks, annual notifications, absence management system, collective bargaining agreements, salary schedules, and personnel commission rules. The menu of services is created in Airtable and provides updated information detailing contact information and quick links for staff to utilize.
2. The HR Department continues to use NEOGOV and other online recruitment and applicant tracking systems (see Standard 7.1) to handle classified and certificated recruitments. Hiring managers have been provided with training on how to access these systems to review applicant paperwork.
3. Staff across the district continue to use online personnel requisitions and the workflow is managed in the electronic document system, Informed K12. The system is fully functional, includes steps to ensure fiscal accountability, (see Standard 5.11) and is cited by users as a significant gain in efficiency and a way to track the progress of requisitions.
4. The HR Department has experienced numerous staffing transitions requiring new staff to be trained in the use of technology. HR staff has participated in BEST training as it relates to the HCM module. The HR Department continues to use Airtable. All staff members in the department who utilize the resource have received training and have access to this platform to coordinate staff calendars and meetings, and document and share procedures and desk manuals as they become available, which enhances cross-training. Staff members have incorporated access to Airtable as a regular part of their daily work.
5. HR has continued to use and improve its online onboarding process for new employees, which continues to be of significant benefit. In addition, the HR Department has created numerous resources in Airtable such as a professional development database, a principal/administrator resource center, performance evaluations, disciplinary action forms, and employee recognition forms.

Recommendations for Recovery

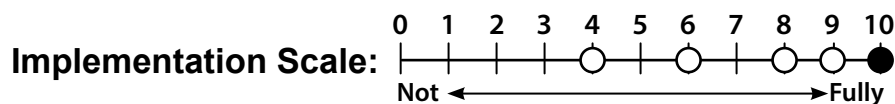
1. The district should continue to ensure recurring training, annually, for the existing technologies used by the HR Department staff. This continues to be especially important

as the district is in the process of transitioning from the current HRS to the BEST HCM module. Making sure that the training plan takes into consideration the need for staff to participate in trainings, collaborate, and continue to meet the district's HR and payroll needs will require planning and coordination.

2. As the department continues to implement additional automated functions, such as electronic document storage, and expand the use of Airtable, it should ensure that department staff continue to receive training with the system to implement and maintain these additional systems.
3. The district should continue to review and maintain the webpage and update all resources to reflect current information as necessary.

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
July 2020 Rating:	Omitted per SB 98, Section 102 due to COVID-19 pandemic
July 2021 Rating:	9
July 2022 Rating:	9
July 2023 Rating:	9
July 2024 Rating:	10



8.1 Evaluation/Due Process Assistance

Legal Standard

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.

Findings

1. The district has developed BP/AR 4115, revised February 20, 2019; BP 4215, revised August 4, 2014; and BP 4315, revised February 20, 2019 to provide regulations regarding the district's practices of employee evaluation.
2. Education Code requires that all certificated employees with permanent status be evaluated at least every other year. The district reported that 69% of probationary certificated employees were evaluated, and 77% of scheduled tenured certificated employees were evaluated. Of the 98 employees who were scheduled to be evaluated but were not, the lack of evaluation was largely due to administrator turnover and administrators failing to comply. Certificated management, excluding principals, has a 71% completion rate.
3. The classified collective bargaining agreement requires that bargaining unit members with permanent status be evaluated annually. According to the tracking report in AirTable, 371 classified nonmanagement employees (88%) have been evaluated during the reporting period. A majority of the evaluations not completed were due to employees being on leave, supervisor turnover or supervisor noncompliance with the district directive for evaluations. This is up significantly from the 15% of completed classified evaluations in the previous year.
4. The HR Department provided supervisors with information regarding certificated and classified evaluation timelines and procedures as well as lists of employees to be evaluated. The list identified certificated nonmanagement employees to be evaluated and included their names, job title, school site, and status as permanent, probationary, temporary, or intern.
5. The HR Department produces a monthly Principal Newsletter. Evaluation deadlines and important process reminders are prevalent in numerous newsletters throughout this review period. Documentation provided indicates that evaluation training was provided to management and supervisory staff.
6. The district has established written procedures for classified employee performance improvement planning and has provided training to principals on the new process. The improvement plan provides the employee with examples of unsatisfactory performance in work quantity, quality, work habits, personal relations, and initiative. The performance

improvement forms provide space for follow-ups and checkpoints although it is unclear as to whether these follow-up meetings are occurring.

7. FCMAT requested that the district provide five sample improvement plans developed and monitored during this review period. The district was able to produce PIPs for both certificated and classified staff. The plans clearly detail the areas of concern and the improvement goals, along with resources, expectations, and timelines.
8. There is evidence that the district has developed forms for certificated and classified performance improvement planning, with the classified process recently updated. The district submitted some PIPs; however, interviews with principals revealed that many of them are not utilizing the new process with classified staff despite having received the training. There is insufficient evidence to suggest that managers in the district are consistently engaging in performance improvement planning when employees are performing below standards or that such plans are regularly implemented and monitored.
9. The HR Department continues to provide support to evaluators who are working with struggling employees. Evaluators report that the chief HR officer is accessible and supportive.

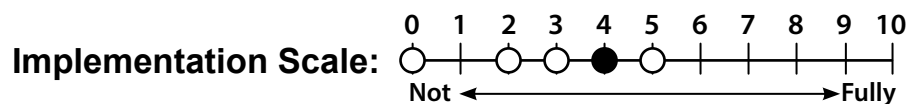
Recommendations for Recovery

1. The district should ensure that all employees have been evaluated according to applicable provisions of the Education Code, respective collective bargaining agreements, and board policy. Supervisors should be held accountable for completing these evaluations.
2. Supervisor evaluations should continue to 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 using the district's standard PIP forms. 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. For certificated probationary employees, the list should also identify Prob 0, Prob 1, or Prob 2 status and indicate that recommendations for nonreelection of Prob 2 employees be made to the chief HR officer no later than the end of February or earlier if possible.
4. The district should continue to ensure that managers participate in mandatory training annually on effective supervision and evaluation techniques.

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 PIP form and process and offer struggling employees assistance and support. The district should continue to provide annual training related to performance improvement planning, ensure managers are engaging with employees when they are performing below standards, and that PIPs are consistently implemented and monitored.

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
July 2020 Rating:	Omitted per SB 98, Section 102 due to COVID-19 pandemic
July 2021 Rating:	4
July 2022 Rating:	5
July 2023 Rating:	3
July 2024 Rating:	4



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

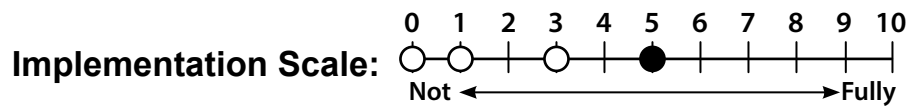
1. The current evaluation forms and procedures remain in effect as they have not been updated through the bargaining process. At the time of FCMAT's fieldwork, the district reported that the evaluation committee had reconvened and was making progress towards new evaluation forms.
2. A large number of certificated and classified nonmanagement employees have been evaluated in accordance with local collective bargaining agreements with an overall completion rate of approximately 82% (see Standard 8.1).

Recommendations for Recovery

1. Development of a plan to address this standard should be a high priority for the department and the district.
2. Negotiated changes to the classified evaluation forms should ensure 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.
3. Negotiated changes to the certificated evaluation tool should ensure that criteria are consistent with the California Standards for the Teaching Profession (CSTP) and that the tool ensures that teachers meet minimum competencies when granted permanency status.
4. The district should ensure that all employees have been evaluated according to applicable provisions of the Education Code, respective collective bargaining agreements, and board policy. Supervisors should be held accountable for completing these evaluations.

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
July 2020 Rating:	Omitted per SB 98, Section 102 due to COVID-19 pandemic
July 2021 Rating:	3
July 2022 Rating:	3
July 2023 Rating:	3
July 2024 Rating:	5



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. Risk management policies, procedures, and forms continue to be accessible on the district's business services website including the following:
 - Employee rights
 - Company nurse
 - Industrial injury clinics
 - Notices to medical providers in English and Spanish
 - Physician predesignation
 - Temporary pharmacy card
 - Links to additional resources such as the Department of Industrial Relations (DIR) and the Division of Workers' Compensation
 - Executive Director of Risk Management contact information
2. In addition, risk management information can be accessed on the HR Department website in the menu of services. Airtable includes working links to the Certificates of Insurance, Injury & Illness Prevention Program, and Industrial Injuries.
3. The responsibility for risk management functions continues to be assigned to the Business Services Department and the function is overseen by an executive director of risk management position.
4. Written procedures and checklists for managing workers' compensation cases, and most of the process, including the assignment of modified and/or light duty, continues to be automated.
5. The district continues to implement and refine the procedures manual for industrial injury and illness reporting. All the forms related to reporting continue to be accessible online and include instructions for completing the forms. Policies and procedures for work-related injuries/illnesses are included in employee handbooks, which are accessible from the HR webpage. Online safety training is provided for new employees as well as those on modified duty and is accessible from the Risk Management webpage located under Business Services.

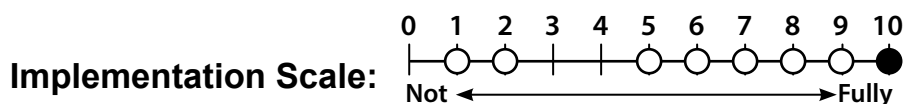
6. Documentation reviewed during FCMAT fieldwork indicates that the district is utilizing the Ed Code Worksheet to assist in tracking industrial leave. The worksheet includes all leave types and provides detailed documentation and tracking data including notes about medical certification, health benefits, and various leave types. Staff report that HR staff regularly meets with risk management to discuss the Ed Code Worksheets due to the overlap of leave types involved with industrial and long-term leave.
7. The district has a board policy and administrative regulation that provides for transitional assignments to help employees return to work under temporary light duty. District staff report that the return to work process was outsourced in 2023 to Shaw HR Consulting. The procedures and standardized forms, include a Return to Work Agreement and a Return to Work and Reasonable Accommodations Agreement. The processes continue to be implemented with fidelity, are systemic in their use, and a process for annual review is in place.

Recommendation for Recovery

1. The district should continue to conduct investigations of workers' compensation claims, actively engage employees in return-to-work programs, conduct preventive training, provide resources to supervisors and employees, and conduct 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
July 2020 Rating:	Omitted per SB 98, Section 102 due to COVID-19 pandemic
July 2021 Rating:	6
July 2022 Rating:	7
July 2023 Rating:	9
July 2024 Rating:	10



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

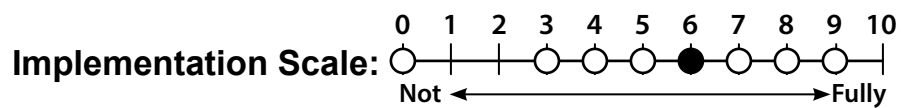
1. For this review period, ITA and Teamsters entered into a number of memorandums of understanding (MOUs) with the district, including a retention bonus, child care development expansion, summer work schedules, and overtime. The district and ITA continue to engage in IBB and are working together to solve problems in a collaborative interest-based problem-solving manner. Additionally, the evaluation committee, a subset of the larger negotiating team, is working to revise the evaluation forms.
2. The district confirmed that site and department administrators are now a part of both bargaining teams.

Recommendations for Recovery

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

Standard Partially Implemented

July 2013 Rating:	0
July 2014 Rating:	0
July 2015 Rating:	3
July 2016 Rating:	5
July 2017 Rating:	7
July 2018 Rating:	7
July 2019 Rating:	8
July 2020 Rating:	Omitted per SB 98, Section 102 due to COVID-19 pandemic
July 2021 Rating:	8
July 2022 Rating:	9
July 2023 Rating:	4
July 2024 Rating:	6



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

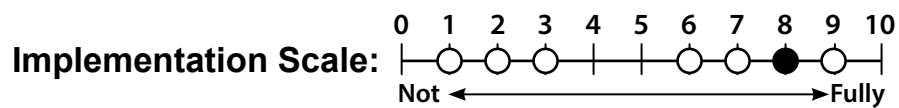
1. The grievance process is documented in the collective bargaining agreements, which are accessible, along with the forms, to administrators and staff on the HR Department webpage. This page is now easily accessible from the district's website.
2. Two formal grievances were filed during this review period and were resolved at Level II.
3. The district and ITA representatives indicated that the IBB process is used in joint committees as well as in regular meetings between management and labor to resolve concerns at the lowest possible level. The district is committed to IBB and is encouraged to pursue similar opportunities with Teamsters.
4. Evidence of training for principals in contract management emphasizing the grievance process was given to FCMAT.

Recommendations for Recovery

1. The district should continue its regularly scheduled communication meetings with ITA to foster the ability to resolve issues at the lowest level.
2. The district should continue to ensure training is provided to new managers and refresher training for incumbent managers, with priority given to managing employee leaves, workers' compensation, evaluation, and grievances.
3. The district should continue to train principals, and expand to include all supervisors, on contract management with an emphasis on the grievance process.

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
July 2020 Rating:	Omitted per SB 98, Section 102 due to COVID-19 pandemic
July 2021 Rating:	9
July 2022 Rating:	6
July 2023 Rating:	7
July 2024 Rating:	8



10.4 Employer/Employee Relations

Professional Standard

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

Findings

1. The district negotiated a tentative agreement with ITA to provide a one-time off schedule retention bonus to teachers. An AB 1200 disclosure was approved at the March 8, 2023 special board meeting, and the county administrator approved the agreement at the regular meeting on March 15, 2023.
2. The district completed an AB 1200 disclosure for the Inglewood Management Association and presented it during the March 15, 2023 board meeting. Per the disclosure board agenda description, the same provisions provided to the ITA, which provided a one-time off schedule salary retention bonus of 3%.
3. On December 30, 2022, the district negotiated a tentative agreement with the Teamsters, which was presented at the board meeting on March 15, 2023. Per the disclosure board agenda description, the agreement included a 3% retention bonus, a new salary schedule, an overtime update, and other nonmonetary items. An AB 1200 disclosure was approved during a special board meeting on March 8, 2023.
4. The county office responded to the district's AB 1200 disclosure on April 21, 2023, regarding the classified salary schedule, stating that the total ongoing increase in compensation and expenditures had been approved and that the district would be able to meet the minimum reserve level.
5. Additionally, the county office responded to another AB 1200 disclosure on August 4, 2023 stating that the total vacation liability payout of roughly \$770,000 had been approved. In both responses, the county projected that while the district could maintain the minimum reserve requirement during the term of the agreement, it cautioned the district to implement reductions in conformance with its FSP.
6. Business Services continues to have a representative on both district negotiating teams. Interviews indicate that discussions related to collective bargaining occur at both cabinet and principals' meetings. Documentation reviewed does not indicate that the district has conducted a contract risk analysis focused on contract language and impacts on student achievement, program, and fiscal impacts.

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 county administrator/advisory board 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 continue to ensure that it timely fulfills its obligations for oversight of any collective bargaining settlements in accordance with AB 1200 and the requirements of GC 3540.2 and EC 42131.
3. Changes in the collective bargaining agreements should be sought to ensure that programs and services can better support student achievement and to restore fiscal solvency.
4. The district should continue to share collective bargaining information at both the cabinet and principals' meetings.

Standard Fully 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
July 2020 Rating:	Omitted per SB 98, Section 102 due to COVID-19 pandemic
July 2021 Rating:	6
July 2022 Rating:	7
July 2023 Rating:	7
July 2024 Rating:	8

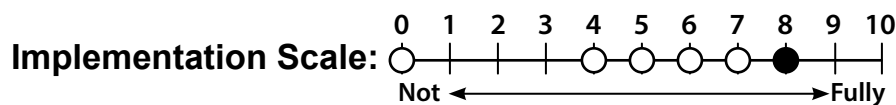


Table of Personnel Management Ratings

Personnel Management Standards	July 2013 Rating	July 2014 Rating	July 2015 Rating	July 2016 Rating	July 2017 Rating	July 2018 Rating	July 2019 Rating	July 2020 Rating	July 2021 Rating	July 2022 Rating	July 2023 Rating	July 2024 Rating
1.1 PROFESSIONAL STANDARD – ORGANIZATION AND PLANNING The local educational agency (LEA) has clearly defined and clarified roles for board and administration relative to recruitment, hiring, evaluation and discipline of employees.	0	0	4	4	4	4	5	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	5	5	5	6
1.2 PROFESSIONAL STANDARD – ORGANIZATION AND PLANNING The personnel function has developed a mission statement and objectives directly related to the LEA's goals and provides an annual report of activities and services offered during the year.	1	1	3	3	5	7	8	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	7	7	4	6
1.3 PROFESSIONAL STANDARD – ORGANIZATION AND PLANNING The personnel function has an organizational chart, functions chart and a menu of services that include the names, positions and job functions of all personnel staff.	3	2	3	3	4	4	6	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	8	8	8	8
1.4 PROFESSIONAL STANDARD – ORGANIZATION AND PLANNING The personnel function head is a member of the superintendent's cabinet and participates in decision-making early in the process.	4	0	4	6	9	10	10	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	10	10	10	10
1.5 PROFESSIONAL STANDARD – ORGANIZATION AND PLANNING The personnel function has a data management calendar that lists all the ongoing data activities and responsible parties to ensure meeting critical deadlines on California Longitudinal Pupil Achievement Data System (CALPADS)/California Basic Educational Data System (CBEDS) reporting. The data is reviewed by the appropriate authority prior to certification.	2	3	4	6	6	6	7	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	7	8	4	5
3.8 LEGAL STANDARD – EMPLOYEE RECRUITMENT/ SELECTION In merit system LEAs, recruitment and selection for classified service are in compliance with the rules of the personnel commission and all applicable requirements are followed. (EC 45240-45320)	1	1	2	4	4	4	4	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	4	4	4	5
3.9 PROFESSIONAL STANDARD – EMPLOYEE RECRUITMENT/ SELECTION The personnel function has a recruitment plan based on an assessment of the LEA's needs for specific skills, knowledge, and abilities. The LEA has established an adequate recruitment budget. Job applications meet legal and LEA needs.	0	0	2	4	5	6	5	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	4	4	5	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	July 2020 Rating	July 2021 Rating	July 2022 Rating	July 2023 Rating	July 2024 Rating
3.11	PROFESSIONAL STANDARD – EMPLOYEE RECRUITMENT/ SELECTION Selection procedures are uniformly applied. The LEA systematically initiates and follows up and performs reference checks on all applicants being considered for employment.	2	2	4	6	8	9	6	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	7	7	8	8
3.12	PROFESSIONAL STANDARD – EMPLOYEE RECRUITMENT/ SELECTION The LEA recruits, selects, and monitors principals with strong leadership skills, with a priority on placement of strong leaders at underperforming schools.	1	1	4	5	6	6	6	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	5	5	5	6
4.3	LEGAL STANDARD – INDUCTION AND PROFESSIONAL DEVELOPMENT The LEA has developed a systematic program for identifying areas of need for in-service training for all employees. The LEA has established a process by which all required notices and in-service training sessions have been performed and documented such as those for child abuse reporting, blood-borne pathogens, drug and alcohol-free workplace, sexual harassment, diversity training, and nondiscrimination. (cf. 4112.9/4212.9/4312.9), GC 11135 EC 56240, EC 44253.7)	1	1	1	4	5	6	6	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	7	7	7	8
4.4	LEGAL STANDARD – INDUCTION AND PROFESSIONAL DEVELOPMENT The LEA's nondiscrimination policy and administrative regulations and the availability of complaint procedures shall be regularly publicized within the LEA and in the community, including posting in all schools and offices including staff lounges and student government meeting rooms. (cf. 4030, cf. 4031, G.C. 11135)	1	1	2	4	5	4	5	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	4	4	5	6
4.5	PROFESSIONAL STANDARD – INDUCTION AND PROFESSIONAL DEVELOPMENT Initial orientation is provided for all new staff, and orientation materials are provided for new employees in all classifications: substitutes, certificated and classified employees.	0	2	2	4	7	8	9	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	7	8	7	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	July 2020 Rating	July 2021 Rating	July 2022 Rating	July 2023 Rating	July 2024 Rating
4.6 PROFESSIONAL STANDARD – INDUCTION AND PROFESSIONAL DEVELOPMENT The personnel function has developed an employment checklist to be used for all new employees that includes LEA forms, including acceptable use of technology and state and I-9 federal mandated information. The checklist is signed by the employee and kept on file. Employment Development Department reporting is compiled within 20 days of employment.	2	2	3	4	7	9	9	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	10	10	10	8
5.1 LEGAL STANDARD – OPERATIONAL PROCEDURES Regulations or agreements covering various types of leaves are fairly administered. (EC 45199, EC 45193, EC 45207, EC 45192, EC 45191) Tracking of employee absences and usage of time off in all categories should be timely and should be reported to payroll for any necessary salary adjustments.	3	3	4	5	7	7	7	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	8	7	7	8
5.4 LEGAL STANDARD – OPERATIONAL PROCEDURES Personnel files contents are complete and available for inspection. (EC 44031, LC 1198.5)	1	1	1	3	5	6	6	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	7	6	6	6
5.5 PROFESSIONAL STANDARD – OPERATIONAL PROCEDURES Personnel nonmanagement staff members have individual desk manuals for all of the personnel functions for which they are held responsible, and the HR Department has a process for cross-training.	2	3	4	5	6	6	6	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	7	7	7	7
5.7 PROFESSIONAL STANDARD – OPERATIONAL PROCEDURES The personnel function has procedures in place that allow for both personnel and payroll staff to meet regularly to solve problems that develop in the processing of new employees, classification changes, employee promotions, and other issues that may develop.	3	0	3	4	6	7	8	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	9	10	10	10
5.8 PROFESSIONAL STANDARD – OPERATIONAL PROCEDURES Personnel staff members attend training sessions/workshops to keep abreast of best practices and requirements facing personnel administrators.	1	1	2	3	5	7	8	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	9	9	8	9
5.10 PROFESSIONAL STANDARD – OPERATIONAL PROCEDURES Established staffing formulas dictate the assignment of personnel to the various sites and programs.	3	2	3	3	4	6	6	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	7	7	7	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	July 2020 Rating	July 2021 Rating	July 2022 Rating	July 2023 Rating	July 2024 Rating
5.11	PROFESSIONAL STANDARD – OPERATIONAL PROCEDURES The LEA has implemented position control processes that incorporate the hiring and placement of all governing board-authorized positions. A reliable position control is a planning tool that has defined standards and formulas for tracking, adding, creating, and deleting positions within the organization to align staffing with budget and payroll systems.	2	1	3	4	3	5	5	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	3	4	4	4
7.1	PROFESSIONAL STANDARD – USE OF TECHNOLOGY An online position control system is utilized and is integrated with payroll/financial systems.	2	2	4	4	4	5	5	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	4	4	4	4
7.2	PROFESSIONAL STANDARD – USE OF TECHNOLOGY The LEA provides professional development in the appropriate use of technological resources that will assist staff in the performance of their job responsibilities when need exists and when budgets allow such training. (cf. 4131, 4231, 4331)	4	4	4	4	6	8	8	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	9	9	9	10
8.1	LEGAL STANDARD – EVALUATION/DUE PROCESS ASSISTANCE Clear policies and practices exist for the regular written evaluation and assessment of classified (EC 45113) and certificated employees and managers (EC 44663). Evaluations are done in accordance with negotiated contracts and based on job-specific standards of performance. A clear process exists for providing assistance to certificated and classified employees performing at less-than-satisfactory levels.	0	2	3	4	4	5	5	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	4	5	3	4
8.3	PROFESSIONAL STANDARD – EVALUATION/DUE PROCESS ASSISTANCE Management has the ability to evaluate job requirements and match the requirements to the employee's skills. All classified employees are evaluated on performance at least annually by a management-level employee knowledgeable about their work product. Certificated employees are evaluated as agreed upon in the collective bargaining agreement and California Education Code. The evaluation criteria are clearly communicated and, to the extent possible, measurable. The evaluation includes follow-up on prior performance issues and establishes goals to improve future performance.	0	0	0	1	3	3	3	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	3	3	3	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	July 2020 Rating	July 2021 Rating	July 2022 Rating	July 2023 Rating	July 2024 Rating
9.5 PROFESSIONAL STANDARD – EMPLOYEE SERVICES The LEA's Workers' Compensation unit is actively involved in providing injured workers with an opportunity to participate in a modified duty/ return-to-work program. Updates are regularly provided to the cabinet.	1	2	1	2	5	7	8	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	6	7	9	10
10.2 PROFESSIONAL STANDARD – EMPLOYER/EMPLOYEE RELATIONS The personnel function provides a clearly defined process for bargaining with its employee groups that involves site-level administrators.	0	0	3	5	7	7	8	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	8	9	4	6
10.3 PROFESSIONAL STANDARD – EMPLOYER/EMPLOYEE RELATIONS The personnel function provides all managers and supervisors (certificated and classified) training in contract management with emphasis on the grievance process and administration. The personnel function provides clearly defined forms and procedures in the handling of grievances for its managers and supervisors.	1	1	2	3	6	8	9	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	9	6	7	8
10.4 PROFESSIONAL STANDARD – EMPLOYER/EMPLOYEE RELATIONS The personnel function has a process that provides management and the board with information on the impact of bargaining proposals, e.g., fiscal, staffing, management flexibility, student outcomes.	0	0	4	5	6	7	7	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	6	7	7	8
Collective Average Rating	1.46	1.36	2.82	4.00 e	5.43	6.32	6.60	—	6.57	6.68	6.32	7.04

Pupil Achievement

1.1 Planning Processes

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 Business Services and State and Federal Programs departments collaborate regularly to ensure that funds are appropriately expended.
2. The Business Services and State and Federal Programs departments provided budget training for principals, staff, office secretaries, and the school site program support specialists (SSPSSs) on all of the components regarding budget tracking and accountability. In some prior reviews, this information was written and communicated in a comprehensive site budget procedures manual; however, that evidence was not provided to FCMAT for this review.
3. The Business Services and State and Federal Programs departments provide updates to site principals monthly at the principals' meetings about available balances and to answer any related questions. If more in-depth discussion is needed, principals set up individual meetings to discuss any outstanding questions.
4. Principals report that there is regular communication regarding the allowable usage of site funds related to SPSAs, and that the executive director of state and federal programs and staff regularly monitor these expenditures.
5. A review of each school's SPSA indicates that the district continues to spend Title I funds to supplement and not supplant services and materials provided by the district. FCMAT found it difficult to connect the schools' SPSA budgets with actual site allocations and goals since many SPSAs included a general list of activities and strategies that were not directly linked to budget resource codes or budget lines.
6. The CDE regularly monitors the district for the appropriate use of federal funds through submitted reports and periodic on-site/online reviews. Federal Program Monitoring (FPM) results for 2023-24 had 29 findings, 13 that related to specially funded programs, and all the findings have now been resolved.

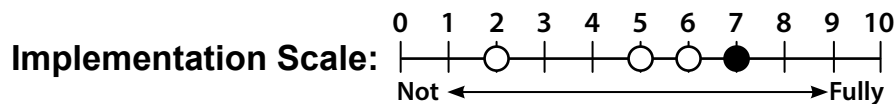
Recommendations for Recovery

1. The district should annually review and update, as needed, a comprehensive site budget procedures manual to guide principals in developing and managing site budgets with timelines and expectations for the use of general and categorical funds.
2. The district should continue to regularly train and support principals and any other site staff involved with budgeting and continue to monitor compliance.

3. The district should continue to provide training for principals on how to connect SPSA strategies/activities directly to a resource code or budget line.
4. The district should continue to review site requests for expenditures and carefully monitor them to ensure that categorical and compensatory program funds supplement and do not supplant services and materials to be provided by the 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
July 2020 Rating:	Omitted per SB 98, Section 102 due to COVID-19 pandemic
July 2021 Rating:	5
July 2022 Rating:	6
July 2023 Rating:	6
July 2024 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. BP and AR 0420, both applicable to this standard, were last updated and approved in April 2019.
2. The district school site council (SSC) timeline provided the sites with guidance to elect officers in August/September each year. All schools met the district deadline for electing SSC officers, although two schools were identified by FPM as needing corrections; Inglewood High School (IHS) did not have student members selected by peers and Centinela Elementary School was incorrectly composed. Both school issues were resolved.
3. All SSC members received training on roles and responsibilities, SSC composition, agenda, and minutes and required documentation.
4. The district put into place measures to monitor and hold all schools accountable to establish and maintain SSC requirements. The system includes the executive director of state and federal programs preapproving each site's SSC agenda prior to posting, which created oversight to ensure that all items on the agenda are compliant. The executive director of state and federal programs also requires each site to conduct four meetings (one for each quarter, at a minimum), which are determined by the principal at each site. Sites are required to submit sign-in sheets or recordings of the meetings to the central office as part of the accountability process. Community liaisons continue to recruit parents and support the SSCs.
5. The State and Federal Programs Department has worked diligently in establishing structures and protocols to ensure that all schools meet and adhere to the mandated requirements. In the 2023-24 school year, the executive director of state and federal programs provided training and direction in developing the site comprehensive needs assessment, which was used to adopt SPSAs. The district continued to provide direction regarding SSC composition requirements in its SSC training, and it is also explained in the SSC handbook. The State and Federal Programs Department provides differentiated support to schools and leadership as needed throughout the year, which includes new site leaders who were placed in positions midyear.

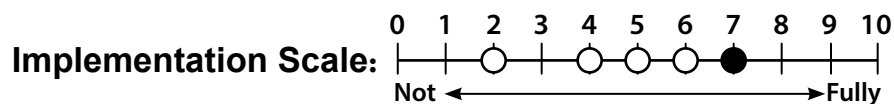
Recommendations for Recovery

1. The district should continue to hold site principals accountable to the SSC timeline requirements so there is consistency across the district.

2. The district should continue to review the composition of each SSC to ensure it has the correct composition as required by EC 65000 and continue to ensure that each council receives training on its function.
3. The district should continue to provide differentiated assistance by the executive director of state and federal programs to schools that struggle to meet district-established SSC requirements, focusing on those with new site leadership.
4. The district should continue to ensure that SSCs are actively engaged in school planning by the annual adoption of SPSAs in June so that each school has a plan for the upcoming year to spend its allocated funds.

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
July 2020 Rating:	Omitted per SB 98, Section 102 due to COVID-19 pandemic
July 2021 Rating:	5
July 2022 Rating:	5
July 2023 Rating:	6
July 2024 Rating:	7



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. The district has adjusted and revised the Instructional Plan 2023-25, the MTSS Plan, LCAP and 20-20-95 Annual Goal to align and reflect high expectations for all students. The 20-20-95 goal is a 20% increase in the students meeting the literacy benchmark, a 20% decrease in those scoring in the "far below" category of achievement, and a 95% participation rate in required assessments.
2. In collaboration with the LACOE and the CCEE, through the AB 1840 requirement, the district regularly monitors the implementation of its Instructional Plan 2023-2025 and MTSS Plan.
3. The district continued to focus on refining the MTSS processes and related training.
4. The PLC focus has begun to positively shift the learning culture in schools where the elements of PLC are effectively implemented. In addition, the implementation and training for ILTs and data analysis have supported principals in strengthening a collaborative learning culture. The district continues to have high turnover in teaching and leadership staff, which hinders the entire instructional program.
5. The district has shifted principal meetings to provide for a full day of professional learning with a focus on teaching and learning. School walk-throughs, calibration of effective instruction, and the review and analysis of data are components that are contributing to the developing culture focused on instruction.
6. The district is using a combination of digiCOACH and the ILT observation form to monitor individual classroom walk-throughs and the feedback process.
7. The district continues to provide a variety of professional learning opportunities for district and site administrators as well as instructional coaches, teachers and site leadership teams.
8. The district leadership continues to communicate a commitment to high expectations and educational excellence through meetings, memos, trainings and guidance documents, with a clear focus on the PLC process to improve instruction and student achievement. Based on student assessment data on outcomes as well as classroom observations, and high school course failure rates, these commitments and high expectations are yielding incremental results.

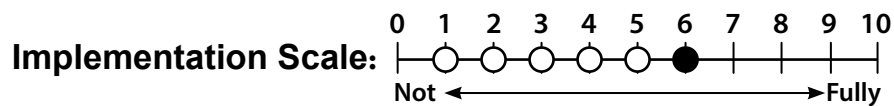
9. The district continues to use the CPSEL as the criteria for principal evaluations. The executive directors of elementary and secondary education regularly and rigorously evaluate the principals of the schools to which they have been assigned. The district has made a concerted effort to differentiate support for site administrators based on need.

Recommendations for Recovery

1. The district should continue to monitor and use a systematic approach to document the classroom observations and feedback provided to change instructional practice.
2. The district should monitor and adjust the implementation of MTSS to ensure that all components are in place in order for all students to be successful.
3. The district should continue to provide principals with professional learning and differentiated support through both district-led professional learning and focused coaching.
4. The district should continue to evaluate principals regularly and rigorously according to the schedule and CPSEL standard criteria established by the district.
5. The district should refine and implement a clear, collaborative, and articulated plan to ensure all secondary students in grades 7-12 have access and support to quality programs to ensure that students graduate college and career ready.

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
July 2020 Rating:	Omitted per SB 98, Section 102 due to COVID-19 pandemic
July 2021 Rating:	3
July 2022 Rating:	4
July 2023 Rating:	5
July 2024 Rating:	6



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

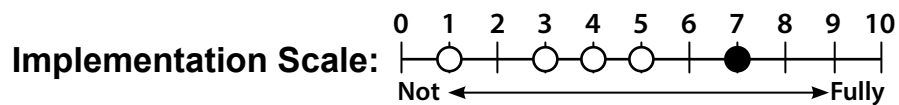
1. District policies/plans and site plans reflect fiscal alignment to measurable student outcomes and instructional goals. Principals reported attending monthly meetings with staff in the Business Services and State and Federal Programs departments to monitor site budgets during 2023-24. Monthly site budget meeting agendas addressed site budget questions, a resource-by-resource review, and a review of the supplemental, concentration and Title I allocations.
2. Principals reported receiving support with developing their respective site budget and SPSA. Principals also reported the State and Federal Programs staff regularly monitors and communicates with sites regarding allowable expenditures to support the goals in the LCAP, the Strategic Plan and SPSAs.

Recommendation for Recovery

1. The district should continue to ensure school site budget development and management that facilitates program implementation to support the goals in the LCAP, the Strategic Plan and SPSAs.

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
July 2020 Rating:	Omitted per SB 98, Section 102 due to COVID-19 pandemic
July 2021 Rating:	3
July 2022 Rating:	4
July 2023 Rating:	5
July 2024 Rating:	7



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

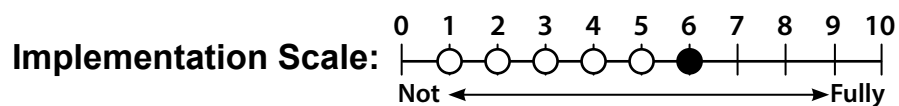
1. The district has worked to align all of its planning documents. These plans are coherent and include the MTSS Plan, the English Learner Plan, and the Instructional Plan 2023-25.
2. The district provides standards-aligned, board-adopted curriculum in English language arts (ELA), mathematics, science, and social science to its teachers. During FCMAT classroom visits, team members observed teachers and students using the standards aligned district-adopted instructional materials.
3. The district continues to use a comprehensive assessment calendar that was created in collaboration with teachers and principals. This calendar includes district benchmark assessments administered three times during the year (i-Ready, DIBELS, and STAR, depending on grade level and content areas). The district provided evidence of benchmark assessment data reviews for the beginning of the year and midyear assessments. The district has worked diligently to reach the 95% participation rate for assessments, with the district average for K-8 at 90% or above. High school participation was between 85% to 90% for the midyear benchmark assessments.
4. The district is in its second year of using early release days/banked time, with the district-directed days focused on the implementation of PLCs with the support of Solution Tree. Principals reported the PLC work has been positively received by district and site-level staff.
5. The district continued to contract with Hey Tutors to provide pull-out or push-in support for identified students during the day and provide some after-school tutoring. The district funds ALTs at all elementary sites to provide intervention and support for staff and students. High school students in need of credit recovery have the Apex program available.
6. Evidence of Tier 1 classroom interventions continues to vary between sites and classrooms. The i-Ready Program is primarily used throughout the district for Tier 2 intervention for grades K-8 and Achieve 3000 for grades 9-12. The district plan for systematic Tier 2 implementation is at varied levels of implementation. The district has gone through a process to select a K-8 ELA Tier 3 intervention. The district began using the Math 180 high school Tier 3 intervention in January 2024.

Recommendations for Recovery

1. The district should continue to make the components of its Instructional Plan 2023-25 a priority for implementation throughout the district by:
 - Continuing to hold principals accountable for conducting classroom observations as directed by the district.
 - Continuing to conduct collaborative classroom walk-throughs with the principal, ILTs and executive directors of elementary and secondary education and providing differentiated coaching support to address any instructional deficiencies at the school site.
 - Continuing to use the PLC process to support grade-level/content-area teacher teams.
2. The district should continue to implement and monitor its plan for MTSS, for both academic and behavior issues by:
 - Ensuring all teachers use curriculum-embedded formative assessments during the instructional process to appropriately reteach as needed based on student understanding.
 - Continuing to provide ongoing training to teachers in the district's adopted ELA and mathematics curriculum materials to provide Tier 1 interventions in the regular instructional program.
 - Refining Tier 2 and Tier 3 academic interventions in alignment with new math and ELA adoptions in K-8.
 - Ensuring that all students in need of Tier 2 intervention are provided the recommended time and support every week.
 - Holding principals accountable for ensuring the appropriate pacing of instruction.

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
July 2020 Rating:	Omitted per SB 98, Section 102 due to COVID-19 pandemic
July 2021 Rating:	3
July 2022 Rating:	3
July 2023 Rating:	4
July 2024 Rating:	6



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 district continues to have IT split between departments. The executive director of IT reports to the CBO and oversees two DBAs and a network administrator, and the director of educational technology reports to the CAO. The district continues to have regular communication between the IT and Educational Technology departments and provides cross training between staff responsible for the California Longitudinal Pupil Achievement Data System (CALPADS) and the district's student information system (SIS) Aeries.
2. The district advisor responsible for assessment and data continues to effectively provide guidance, resources, and support to sites, resulting in more consistent administration of assessments.
3. The district assessment calendar continues to require the use of technology-based i-Ready assessments, California Assessment of Student Performance and Progress (CAASPP) summative assessments, English Language Proficiency Assessments for California (ELPAC), DIBELS and STAR. Professional learning has been provided to principals and teachers on access to the systems for these technology-based assessments. The district Instructional Plan 2023-25 includes goals and action steps related to implementation of a districtwide, data-based CoI process for data analysis and action planning.

Recommendations for Recovery

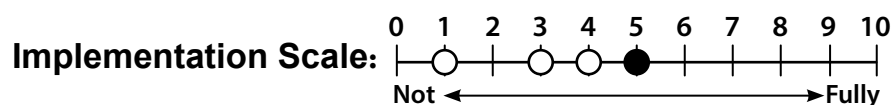
1. The district should continue to monitor the management and accuracy of student information through collaboration between the district IT staff and the Educational Services team.
2. The district should deepen the use of data to address the goals and action steps in all district plans at all levels (district, site, classroom, and department).
3. The district should regularly monitor the quality of implementation of the CoI process and work products generated through the process at all levels of the system.
4. The district should hold principals and teachers accountable for using the assessment data provided by the district to identify individual student learning needs targeted to specific content standards or clusters of standards and for developing and implementing measurable instructional goals and action steps to address those needs. Site principals should monitor the implementation and progress-monitoring components of

instructional action plans, with support from the executive directors of elementary and secondary education.

5. The district should continue to provide principals and ILTs 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. 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 goals and action steps to design and deliver high-quality, data-driven instruction.

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
July 2020 Rating:	Omitted per SB 98, Section 102 due to COVID-19 pandemic
July 2021 Rating:	4
July 2022 Rating:	4
July 2023 Rating:	5
July 2024 Rating:	5



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

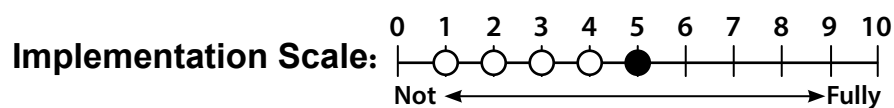
1. Principals reported that they conduct their respective teacher and classified staff evaluations as directed by the district's policies. Teachers are evaluated based on the CSTP.
2. Principals and certificated managers continue to be evaluated based on the CPSEL standards.
3. The district is not using student achievement data as part of the evaluative process.
4. Site administration continues to use digiCOACH and the ILT observation form to support individual classroom observations. Principals have participated in focused professional learning opportunities on math, PLCs, coaching and feedback as well as the use of data throughout the 2023-24 school year.

Recommendations for Recovery

1. The district should continue to ensure a culture of accountability and high expectations for all staff as evidenced by:
 - a. Maintaining and monitoring data from observations.
 - b. Reviewing walk-through data, feedback provision, and outcomes collaboratively between district executive directors and principals monthly to gauge the degree of implementation of effective first instruction and to provide differentiated support to instructional staff.
2. The district should continue to ensure that all district teachers, administrators and classified assistants are regularly and rigorously evaluated according to the schedule and criteria established by the district.
3. The district, in collaboration with the bargaining units and management organization, should continue to provide a system of support for teachers.
4. The district should continue to provide professional learning that demonstrates coherence throughout the system and considers all partners. Monitoring and accountability measures should be included that result in observable improvement at the classroom level.
5. The district should actively engage in restructuring the teacher evaluation process to focus on explicit connections between teaching and learning.

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
July 2020 Rating:	Omitted per SB 98, Section 102 due to COVID-19 pandemic
July 2021 Rating:	2
July 2022 Rating:	3
July 2023 Rating:	4
July 2024 Rating:	5



2.1 Curriculum

Legal Standard

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)

Findings

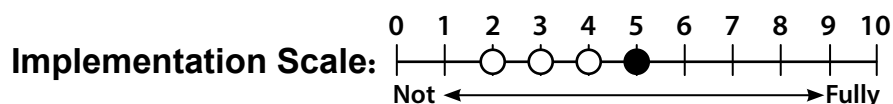
1. As noted in Standard 1.6, the district provides SBE-adopted instructional materials for grades TK-8 and standards-aligned curriculum for grades 9-12 in all content areas related to EC 60119, including English language development (ELD). The district adopted an updated mathematics curriculum, SAAVAS Investigations for TK and Envision Math for grades K-8 (kindergarten-8). It also began a pilot program for an updated comprehensive reading curriculum, Core Knowledge Language Arts, for grades TK-8 at four schools. The district identified an intensive intervention program (Lexia Learning) as defined by the California State ELA Framework for students who perform more than two years below grade level. Math 180 was adopted for the high school math intervention course. The district's MTSS Plan outlines district-approved Tier 1 and some Tier 2 curricular and program interventions.
2. The district adopted and implemented Language! for use in special day classes and English 3-D for designated ELD in grades 4-12.
3. FCMAT observed classrooms at every school in the district during its review. School sites were orderly, and classrooms had the district-approved instructional materials to meet the needs of students, including English language learners (ELLs) and SWDs. Classroom observations demonstrated an increase in the use of the district-approved core instructional materials.
4. The district is implementing the MTSS Plan with the PLC and CoI processes. Schools are identifying students in need of additional support and providing interventions through the Hey Tutor program. Tier 2 interventions primarily used include i-Ready and Achieve 3000. Imagine Learning for ELLs was planned for implementation in fall 2023 and is sporadically implemented due to staffing challenges. The high schools use the Apex program for credit recovery. Saturday school began in fall 2023 with limited student participation.

Recommendations for Recovery

1. Schools should continue to monitor consistent implementation of district identified core curriculum to ensure rigorous and effective first instruction.
2. The district should continue to systematically implement the PLC process during collaboration time for teachers to deepen the focus on PLC form question 3, “What will we do if they don’t know it?”, to identify and develop lessons.
3. The district should monitor the effectiveness of the site intervention programs based on student achievement data and determine if the programs and strategies 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
July 2020 Rating:	Omitted per SB 98, Section 102 due to COVID-19 pandemic
July 2021 Rating:	2
July 2022 Rating:	3
July 2023 Rating:	4
July 2024 Rating:	5



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

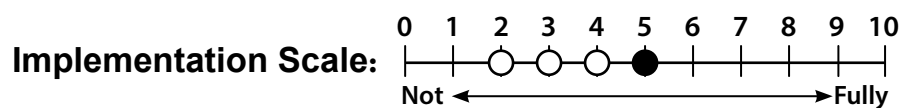
1. The LEA has planned, adopted and implemented academic programs as evidenced by the alignment between the LCAP, Instructional Plan 2023-25 and school site plans.
2. The district collaborated with teachers and principals to create an assessment calendar that aligns with reporting periods and adopted curriculum. The district continues to show inconsistencies between the assessment expectations and the pacing of instruction.
3. The district advisor of assessment and technology has created a master template that allows all schools to access disaggregated assessment data reports in a timely manner. The district also created individual school reports that are updated regularly and easily accessible and usable.
4. During early release days/banked time, sites are analyzing the assessment results using the PLC process.

Recommendations for Recovery

1. The district should monitor the pacing of instruction to ensure alignment between instruction and assessment across the district.
2. The district should leverage the use of the PLC structure to respond to assessment data to support and guide effective instruction and intervention strategies to support success for all students.
3. The district should continue to monitor the completion rates of assessments. The executive directors of elementary and secondary education should continue to hold their respective principals accountable for this process.

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
July 2020 Rating:	Omitted per SB 98, Section 102 due to COVID-19 pandemic
July 2021 Rating:	3
July 2022 Rating:	3
July 2023 Rating:	4
July 2024 Rating:	5



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

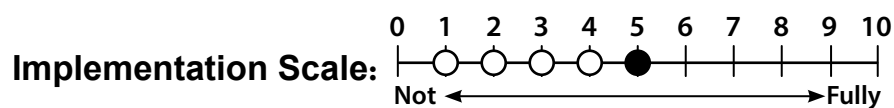
1. A districtwide system of required common assessments is in place. The district developed and published an assessment schedule that communicates clear expectations regarding which common assessments are required to be administered at each grade level/content area and the timeline for that administration. DIBELS (K-2), i-Ready and STAR assessments are expected to be administered three times during the academic year as described in the assessment schedule. The district goal is for 95% of students at each grade level/content area to complete the required assessments.
2. The district has worked diligently to reach the 95% participation rate for assessments, and the district average for K-8 is at 90% or above. High school participation was between 85% to 90% for midyear benchmark assessments.
3. The district continues to struggle to establish measurable action steps grounded in CoI.
4. There is minimal evidence that the wide variety of data generated from the required common assessments is systematically used for assessing program effectiveness and guiding curricular decision making at the district, site, or classroom levels.

Recommendations for Recovery

1. In the implementation of the goals and action steps included in the Instructional Plan 2023-25 and LCAP related to common assessments, the district should continue to focus on the appropriate use of the data generated by those assessments to strengthen the district curricular and instructional programs.
2. The district should continue to clearly articulate the expectation for 95% participation rate for assessments and use the CoI to address any obstacles to achieve that goal.
3. The district should continue to use the continuous improvement cycle process, Investigate, Plan, Act & Reflect, to assess and address the strengths and weaknesses of the instructional program. The district should also continue to monitor how assessments are used to guide decision making at the site level to lessen the variability between schools.

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
July 2020 Rating:	Omitted per SB 98, Section 102 due to COVID-19 pandemic
July 2021 Rating:	3
July 2022 Rating:	3
July 2023 Rating:	4
July 2024 Rating:	5



2.5 Curriculum

Professional Standard

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

Findings

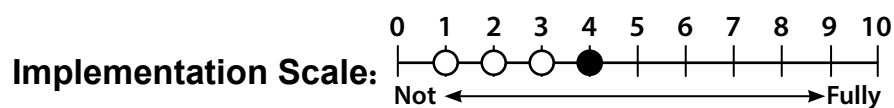
1. The district has a draft Technology Plan 2020-24. The district reported that IT staff turnover continues to be a challenge, but it has improved, and several key positions have been filled.
2. Although the effective integration of technology with instruction was a component of some of the classroom walk-throughs conducted by FCMAT, there was inconsistent evidence that students use technology for collaboration, research or other instructional purposes besides accessing instruction, taking assessments and word processing.

Recommendations for Recovery

1. The district should continue to review options for providing a continuum of professional learning to teachers on the use of technology and information literacy for students with the expectation that teachers would implement those new strategies into daily instruction, and leaders should monitor implementation using classroom walk-throughs.
2. For technology, the district follows the substitution, augmentation, modification and redefinition model. The district should move from substitution and augmentation levels to modification and redefinition levels.

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
July 2020 Rating:	Omitted per SB 98, Section 102 due to COVID-19 pandemic
July 2021 Rating:	3
July 2022 Rating:	3
July 2023 Rating:	4
July 2024 Rating:	4



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. A review of district policy, professional learning opportunities, and interviews with district staff continue to indicate that most 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. All school sites maintain a full-time parent liaison to ensure that initiatives are in place to include parents/guardians in the decision-making process.
4. Thoughtful planning and lesson design for the delivery of instruction for ELLs varied among school sites and classrooms in each school site.
5. The district has a detailed plan for the delivery of daily, designated ELD targeted to students' language proficiency levels.
6. The district has implemented English 3D for grades 4-6 following the previous year's implementation of the program in grades 7-12.
7. The district required all instructional staff to attend LACOE's professional learning on integrated ELD instruction at the beginning of the school year. The implementation of integrated ELD as a single, cohesive system of support for ELLs varied greatly from site to site as evidenced through classroom observations.
8. Two of the three schools identified as Comprehensive Support and Improvement (CSI) schools last year were able to exit that status this year; however, four additional schools were identified as CSI.

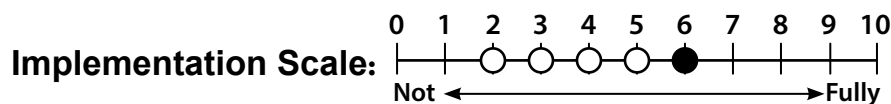
Recommendations for Recovery

1. District personnel and site leadership should consistently monitor the practices of designated ELD at each school site. Special attention should be paid to providing students with language development that allows for full participation and access to the core curriculum.

2. The district should continue to provide ongoing professional learning on integrated ELD strategies to ensure quality core instruction for all students.
3. The district should analyze data regarding EL indicators for the acquisition of language, e.g., reclassification rates, success rates after redesignation, and ELPAC data, to inform targeted professional learning and direct support to classroom instruction to ensure continuous improvement.
4. The district should continue to monitor and provide direct support to school sites to ensure consistent districtwide MTSS, thus ensuring equitable access to instructional programs and support for all students, particularly those identified for targeted assistance.

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
July 2020 Rating:	Omitted per SB 98, Section 102 due to COVID-19 pandemic
July 2021 Rating:	5
July 2022 Rating:	6
July 2023 Rating:	6
July 2024 Rating:	6



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 students to complete the courses required by the UC and CSU. The Educational Services Department continues to evaluate master schedules each spring to ensure availability of courses and make certain they contain the rigorous courses required to prepare students for higher education. The district continues to make a concerted effort to ensure that all core classes and electives meet A-G requirements. Counselors continue to communicate the A-G requirements to students.
2. The district adopted a 4-by-4 schedule for the 2023-24 school year, which provides longer periods and less class periods within a day, providing flexibility to offer additional course offerings as well as intervention courses. Courses meet the UC- and CSU-required courses (A-G requirements) and include Advancement Via Individual Determination (AVID), Ethnic Studies, math intervention, and ELD.
3. All students continue to have access to core subjects via the Apex online courses (UC-approved), and teacher facilitators are available to assist with credit recovery or grade improvement.
4. As reported on the Dashboard, the 2022-23 graduation rates are as follows:

	*IHS	*MHS	*City Honors
Total Graduation Rates	89.9%	84.1%	98.4%
African Americans	96.1%	92.3%	97.7%
English Learners	79.7%	78.6%	n/a
Special Education	85.7%	87.9%	n/a

*IHS (Inglewood High School), MHS (Morningside High School), City Honors (City Honors International Prep School).

The district continues to have disproportionate graduation rates for ELs and SWDs.

5. The college and career readiness performance indicator, as reported on the Dashboard, measures how well a district or school is preparing students for success after high school.

2022-23 College and Career Readiness (% prepared)

District	IHS	MHS	City Honors
17.8%	19.2%	20.4%	76.2%

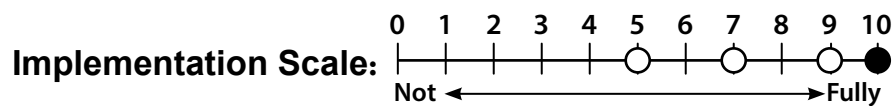
6. In 2022-23, the district provided advanced placement (AP) data indicates that Inglewood High School had 122 students take an AP test with a 27% pass rate, an increase of 11% over the prior year. Morningside High School had 82 students take an AP test with a 26% pass rate, an increase of 4% over the prior year. City Honors had 42 students take an AP test with a 49% pass rate, an increase of 25% over the prior year.
7. Classroom observations continue to reflect significant differences in and between the various high schools in effectiveness of instruction and student engagement level. Observations reflected a limited level of rigor in most classes.
8. The district continues to offer independent study options and summer school for core courses.

Recommendations for Recovery

1. The district should continue to offer a comprehensive master schedule reflecting all A-G requirements at each high school that provides access, equity and support for all students to complete the courses required to be college and career ready.
2. The district 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.
3. The district should analyze data to provide focused support to the students' groups demonstrating disproportionality by race/ethnicity and gender and for certain student groups, such as ELLs, African American (AA) and SWDs, in the district's graduation rate and in the percentage of students meeting UC and CSU course requirements.
4. The district should continue to use counselors to message A-G requirements to students.
5. The high schools should fully implement the MTSS Plan and use the PLC process to identify and provide support for struggling students who do not meet the required academic measures.
6. Counselors should closely monitor grades quarterly to identify and support students at risk for not meeting academic standards. Just-In-Time support should be provided to prevent students from failing and needing to retake a course.

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
July 2020 Rating:	Omitted per SB 98, Section 102 due to COVID-19 pandemic
July 2021 Rating:	10
July 2022 Rating:	10
July 2023 Rating:	10
July 2024 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

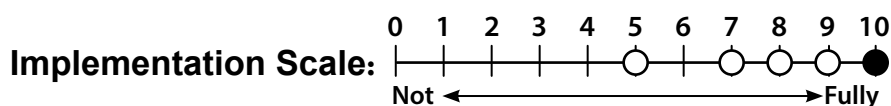
1. Alternative education at the continuation high school continues to remain stable and provide practical options for students and families who struggle to succeed in comprehensive high schools.
2. Due to the high rate of course failure at the high schools, there is a strong demand for coursework at the continuation high school program, requiring cycling of students back and forth to the traditional high schools each quarter with limited opportunity to serve students from other grades or for longer periods of time when educationally beneficial.
3. Students continue to be able to recover credits or improve D grades by completing the UC-approved coursework through the Apex online program. 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 for inclusion in the general educational development high school diploma program.
 - An outreach independent study program through the district's continuation high school.
 - Participation in the Southern California Regional Occupational Center (SCROC).
 - Participation in the El Camino College concurrent enrollment program.
 - Participation in summer school to obtain necessary credits.
4. For the 2023-24 school year, the district offered Saturday school sessions beginning fall 2023 to provide opportunities for high school students to make up missed time/attendance.
5. Although the continuation high school effectively addresses the needs of students who qualify for alternative education, there continues to be few formalized opportunities for students to receive early intervention and academic support at the two comprehensive high schools. A new contract for tutoring to support students began in the winter of 2023. The district has implemented a 4-by-4 schedule to support timely intervention. Intervention programs are still being defined.

Recommendations for Recovery

1. Counselors should closely monitor students transitioning between comprehensive and continuation high schools to ensure success. The district should consider options for students to stay at the continuation high school for longer than a quarter when a student is making good progress and would benefit from an enrollment period longer than one quarter, thus providing individualized support in a safe and supportive academic environment.
2. The district should continue to encourage students to participate in SCROC, summer school, Saturday school, the independent study program, the Apex online program and the El Camino College concurrent enrollment program, if eligible.

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
July 2020 Rating:	Omitted per SB 98, Section 102 due to COVID-19 pandemic
July 2021 Rating:	10
July 2022 Rating:	10
July 2023 Rating:	10
July 2024 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. Under the direction of the CAO and executive director of special education, an administrator of compliance position was created and filled.
2. The Special Education Department leveraged the early release days/banked time to provide targeted professional learning to special day class teachers, psychologists, program specialists and resource specialists on topics such as the use of the Unique curriculum, IEP basics, use of data, Rethink Ed, and the Policy and Procedures Manual (PPM). The special education administrator of instruction leads many of these professional learning opportunities.
3. Compliance has been a continued focus for the special education leadership team. The district continues to use an IEP checklist to internally monitor IEPs to ensure compliance.
4. The district utilizes the Southwest SELPA Procedural Manual as a resource to adhere to legal requirements in special education.
5. The district continues to regularly use a district-created Audit Tool to randomly select IEPs to:
 - Monitor the compliance of assessments, IEPs and transition plans.
 - Analyze the results to identify root causes leading to noncompliance.
 - Guide differentiated professional learning for school leaders and school sites.
6. The district's SEIS operator's position is responsible for reconciling SEIS and Aeries to ensure that all SWDs were appropriately identified and coded. The district continues to struggle with this reconciliation.
7. The Special Education Department meets with the CAO and CCEE personnel to monitor the completion and quality of initial, annual, and triennial IEPs. The district regularly provides IEP progress reports to school sites to communicate IEP status.

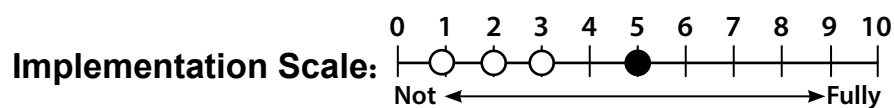
Recommendations for Recovery

1. The district should continue to focus on complying with IEP timelines through IEP progress reports to:

- Monitor upcoming annual IEPs by month. Provide data reports indicating IEP completion status to site administrators and executive directors.
 - Hold personnel accountable by requiring and monitoring IEP schedule calendars, timelines and by reflecting IEP completion in evaluations.
2. The district should continue to build the capacity of all staff to support all students by:
 - Providing ongoing and systemic annual training for all site administration and special education staff to implement the content of the updated PPM.
 - Providing differentiated professional learning based on data and school requests.
 - Providing training/professional learning 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.
 3. The district should continue to use the Audit Tool to collect data to be used for decisions related to special education.
 4. The district should ensure that the data reconciles between SEIS and Aeries for SWDs.
 5. The district should continue having the executive director of special education attend 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 and allow them to facilitate resolution when needed.

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
July 2020 Rating:	Omitted per SB 98, Section 102 due to COVID-19 pandemic
July 2021 Rating:	3
July 2022 Rating:	5
July 2023 Rating:	5
July 2024 Rating:	5



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. The CDE's 2022-23 LRE Report indicated the following for the district.

Race / Ethnicity	Special Education Enrollment	Regular Class 80 Percent or More of the Day	Regular Class 40 to 79 Percent of the Day	Regular Class 39 Percent or Less of the Day	Separate School & Other Settings	Preschool Setting	Missing/ Unknown
African American	379	38.0%	6.1%	38.5%	12.1%	5.3%	0.0%
American Indian or Alaska Native	*	*	*	*	*	*	*
Asian	*	*	*	*	*	*	*
Filipino	*	*	*	*	*	*	*
Hispanic or Latino	661	44.3%	6.7%	36.0%	5.6%	7.4%	0.0%
Pacific Islander	*	*	*	*	*	*	*
White	*	*	*	*	*	*	*
Two or More Races	11	54.5%	0.0%	27.3%	18.2%	0.0%	0.0%
Not Reported	31	6.5%	0.0%	6.5%	0.0%	87.1%	0.0%

Name	Special Education Enrollment	Regular Class 80 Percent or More of the Day	Regular Class 40 to 79 Percent of the Day	Regular Class 39 Percent or Less of the Day	Separate School & Other Settings	Preschool Setting	Missing/ Unknown
Inglewood Unified	1,105	41.1%	6.3%	35.9%	7.8%	8.9%	0.0%
Los Angeles	158,442	52.0%	16.7%	20.3%	3.6%	7.4%	0.0%
Statewide	713,195	54.9%	16.9%	19.0%	2.9%	6.3%	0.0%

Source: Special Education Enrollment by Program Setting - Inglewood Unified (CA Dept. of Education)

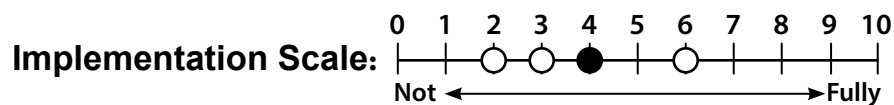
2. The district established a priority to increase the percentage of SWDs served in the LRE in the Instructional Plan 2023-25.
3. As a requirement of accountability, with guidance, the district implemented the CIM process with oversight from the CDE's Special Education Division. The district conducted a root cause analysis and set measurable goals using specific high leverage strategies to increase the percentage of students participating in the general education setting for 80% or more of the day (80% of students, 80% of the day within the next three years).
4. The district implemented an inclusion program at Kelso Elementary for the 2023-2024 school year. The implementation had challenges related to contract language and staffing, which resulted in only providing inclusion with volunteer teachers in grades 6 & 7.

Recommendations for Recovery

1. The district should continue to communicate and collaboratively implement the strategies identified in the CIM Plan.
2. The district should collaboratively develop a comprehensive plan for inclusion that includes CIM recommendations.
3. The district's special education leadership should closely monitor and support efforts to ensure all schools and programs for special education students meet the LRE provision of the law and the quality criteria and goals established by the CDE and the Individuals with Disabilities Education Act (IDEA).

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
July 2020 Rating:	Omitted per SB 98, Section 102 due to COVID-19 pandemic
July 2021 Rating:	3
July 2022 Rating:	4
July 2023 Rating:	4
July 2024 Rating:	4



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, Strategic Plan as well as the schools' SPSAs, delineate the issue of low student achievement throughout the district. Specifically, the district has high percentages of students not meeting grade-level standards and high school students failing one or more classes. The district has also noted that higher percentages of ELLs, AA, and SWDs are in these categories than are other student groups. The district's leadership has identified, and FCMAT agrees, that there are several contributing factors, but the main one is the lack of consistent, effective first instruction, with rigor being the greatest barrier to student success. The district developed coherent, systematic plans, such as the MTSS Plan and the Instructional Plan 2023-25, to ensure the accountability of the updated 20-20-95 goal.
2. During classroom observations, most teachers delivered instruction to students during designated time slots that matched the posted instructional schedule. Differentiation of instruction or response to intervention was minimally observed. Instructional practices were observed and engaged more students at the elementary level, with decreasing variation of engagement strategies at the middle (grades 6-8) and high school (grades 9-12) levels.
3. The district issued a memo to certificated staff on January 10, 2024 that addressed lesson planning, small group instruction and PLC expectations for implementation and monitoring.
4. The district has identified the use of small group instruction to provide Just-In-Time instruction and more intensive instruction based on data as a districtwide strategy. Professional learning focused on implementation in math with a crossover to other content areas.
5. The secondary schools, including the one middle school, adopted a 4-by-4 schedule to better meet the needs of secondary students. This expanded the current bell schedule to 75- to 90-minute blocks. The district provided initial professional learning on strategies to engage students in a block configuration and reinforce AVID strategies.

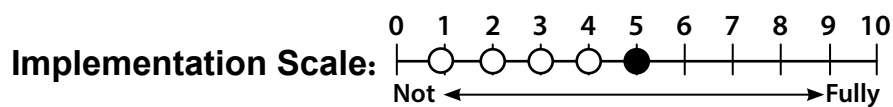
Recommendations for Recovery

1. The district should continue to focus on student achievement by using the continuous improvement models of CoI and the PLC process to increase student outcomes.

2. The district should continue to systematically and incrementally implement the components of effective first instruction, identified in the Instructional Plan 2023-25 as follows:
 - Continue to clearly define and outline the high-impact instructional strategies expected to be used systemwide.
 - Articulate and monitor the expectations for principal walk-throughs including the provision of collecting schoolwide initial and ongoing data and providing effective feedback and conferencing.
 - Continue to conduct and respond to the CoI process with principals using quantitative and qualitative data after walk-through data has been collected. Continue to calibrate implementation ratings to ensure practices and expectations are consistent districtwide.
 - Continue to provide a differentiated continuum of support to principals and teachers as indicated by data and school/classroom observations.
3. The district should continue to effectively use its instructional coaches to support teachers and principals.

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
July 2020 Rating:	Omitted per SB 98, Section 102 due to COVID-19 pandemic
July 2021 Rating:	2
July 2022 Rating:	2
July 2023 Rating:	4
July 2024 Rating:	5



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. The quality of the delivered designated ELD instruction continues to vary across the district and in some school sites. There continues to be a need to develop, train and implement integrated ELD strategies districtwide for the classroom instructional settings.
2. High schools offer ELD in a two-block format, allowing ELLs to receive both designated ELD as well as grade-level content in English.
3. Instructional strategies to specifically support SWDs and those who are identified ELL in the classroom have been provided through teacher professional learning opportunities; however, the implementation and utilization of these strategies in the classroom is inconsistent.
4. The district continues to implement an MTSS system. Each tier of the process needs to be fully developed and consistently implemented to meet the needs of struggling students.
5. To support positive school climate and student behaviors, schools have implemented positive behavior interventions and supports (PBIS) following the district plan. Structures for delivery and professional learning in this area continue throughout the district although implementation of this process is in varied stages at different sites in the district.

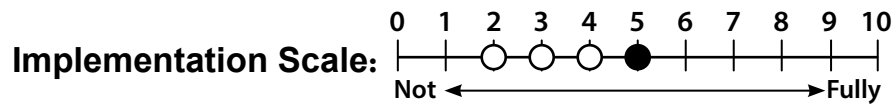
Recommendations for Recovery

1. District administrators and site principals should continue to work collaboratively to fully develop all tiers, refine processes and consistently implement MTSS.
2. The district should continue to review and reinforce core strategies for integrated ELD support in the core classrooms for principals and teachers. Principals should continue to observe classrooms to ensure that sound instructional strategies are used to provide ELLs access to the core curriculum, including continuing the practice of daily designated ELD. Special attention should be paid to increasing rigor as ELLs move through the grade levels.
3. The district should continue to explore programs for board approval for designated ELD instruction at the TK-3 elementary level.

4. Principals' classroom observations should continue to focus on collecting data on district-established expectations to ensure appropriate strategies to support instruction, including scaffolding for SWDs and ELLs.

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
July 2020 Rating:	Omitted per SB 98, Section 102 due to COVID-19 pandemic
July 2021 Rating:	3
July 2022 Rating:	5
July 2023 Rating:	5
July 2024 Rating:	5



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

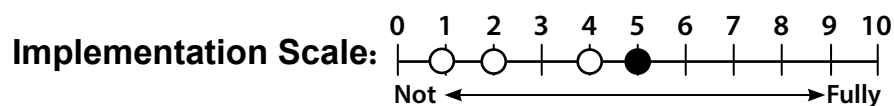
1. The district Instructional Plan 2023-25 and LCAP continue to include goals and action steps related to the use of assessments to appropriately place students at grade level, and in intervention and other special support programs.
2. In addition to the district-required i-Ready, DIBELS and STAR assessments, teachers at all grade levels are expected to administer the identified content or Smarter Balanced interim assessments to meet the 95% participation requirement for assessments.
3. The district uses the PLC process to identify and place students at grade level and in interventions. In addition, the ALTs use diagnostic assessments to identify targeted areas of need for specific students.
4. The district implemented Tier 2 and Tier 3 programs but is still working on clearly defining qualifications for intervention programs/courses.

Recommendations for Recovery

1. The district should develop and monitor measurable action steps that show students are receiving effective first instruction and based on data, are provided interventions with specific support programs, as needed.
2. The district should provide ongoing professional learning, including guided practice activities, to administrative and instructional staff on the use of assessment results as a data point for instructional grouping, targeted reteaching, and classroom intervention or acceleration programs.
3. The district should fully implement diagnostic and progress monitoring assessments designed to provide detailed information on student learning strengths and needs for use with students (Tier 1, Tier 2, Tier 3) that do not demonstrate progress with classroom level and/or after-school interventions. As appropriate, include assessments to determine behavioral/social- emotional supports.

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
July 2020 Rating:	Omitted per SB 98, Section 102 due to COVID-19 pandemic
July 2021 Rating:	2
July 2022 Rating:	2
July 2023 Rating:	4
July 2024 Rating:	5



3.17 Instructional Strategies

Professional Standard

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

Findings

1. The district has developed a clear plan for ELLs that explains how programs for ELLs comply with state and federal regulations and meet the quality criteria established by the CDE.
2. Designated ELD instruction was observed in classrooms throughout the district in accordance with the district English Learner Plan. Limited integrated ELD instruction continued to be observed.
3. The district continues to use a reclassified student monitoring record to provide for review and monitoring of individual student's needs after they have exited the ELL program.
4. In some classrooms and at some school sites, data is systematically and consistently analyzed to focus on the progress of ELLs, allowing teachers to adjust instructional strategies.
5. The high school level has a consistent time block and plan for the delivery of daily designated ELD as well as a second block of English as a subject area. The two ELD advanced courses at the high school level were approved to meet A-G requirements.
6. There is considerable variance in the dual language programs from site to site.
7. Bimonthly updates are provided to staff with clear requirements, deadlines, and resources to address requirements of accountability, assessment, and instruction.

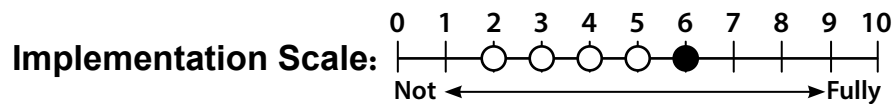
Recommendations for Recovery

1. The district should continue to require site principals to collect data through classroom observations to help classroom teachers to adjust instructional strategies.
2. The district should continue implementing its system for monitoring ELLs and reclassified students to ensure they continue to make academic progress.
3. The district should ensure that district and site-level data is consistently reported and analyzed to measure the effectiveness of ELL instruction and student progress.

4. District office personnel should continue implementing a systematic approach to helping site principals and teachers in serving ELLs and holding them accountable for complying with state and federal regulations on instructional support for ELLs.
5. The district should conduct a program evaluation following the Guiding Principles for Dual Language Education.

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
July 2020 Rating:	Omitted per SB 98, Section 102 due to COVID-19 pandemic
July 2021 Rating:	3
July 2022 Rating:	5
July 2023 Rating:	5
July 2024 Rating:	6



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

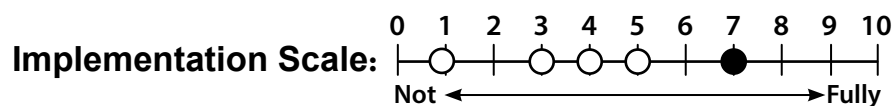
1. Every site is supported by an instructional coach with a focus on small group instruction. Two district-level coaches provide additional support for sites. Teachers reported that instructional coaches were effective supports for schools.
2. The district has provided schools with an SSPSS to assist teachers in identifying specific student needs and provide support for the site administrators.
3. The district continued to provide ALT positions at each elementary site to provide targeted support for struggling students in a small group, pull-out instruction and some push-in support in classrooms. In addition, ALTs provided support in the CoI process.
4. The district continued to provide special education program specialists to support both instruction and compliance at the school site level.
5. The district continued to provide support for school site principals through targeted leadership development strategies.

Recommendations for Recovery

1. The district should continue to support teachers in the implementation of programs and instruction.
2. Given the district's high number of ELLs and the emphasis on providing instruction using the California ELD standards, the district should continue to provide professional learning for the instructional coaches addressing ELD and delivery of services to ELLs districtwide.
3. Special education program specialists should continue to provide professional learning in inclusive practices for special education students.

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
July 2020 Rating:	Omitted per SB 98, Section 102 due to COVID-19 pandemic
July 2021 Rating:	5
July 2022 Rating:	5
July 2023 Rating:	5
July 2024 Rating:	7



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

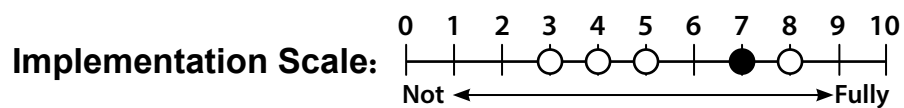
1. Both comprehensive high schools offer dual enrollment opportunities for students through El Camino College.
2. The district has a clear process for supporting students and parents in their understanding of the necessity of meeting A-G requirements. However, a clear process for monitoring the data for A-G requirements was not evident.
3. The district has Career Technical Education (CTE) pathways that are in varied stages of development. Not all CTE pathways are complete and appropriately staffed. While students have a variety of CTE options, the district's college and career readiness, which includes A-G data, indicates a low completion rate of 17.8%.

Recommendations for Recovery

1. The district should continue expanding the partnerships with higher education to provide a variety of dual enrollment opportunities for students.
2. The district should clearly define a process for monitoring the A-G completion rates for students.
3. The district should deeply establish and appropriately staff the current CTE pathways before providing additional offerings.
4. The district should review the state Dashboard additional report data to look at UC/CSU requirements met and CTE pathway completion data to narrow CTE pathways that match student interest, provide support and increase completion opportunities.

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
July 2020 Rating:	Omitted per SB 98, Section 102 due to COVID-19 pandemic
July 2021 Rating:	5
July 2022 Rating:	7
July 2023 Rating:	8
July 2024 Rating:	7



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

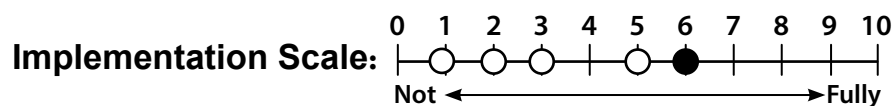
1. The district's Instructional Plan 2023-25 continues to include goals and action steps related to the implementation of an assessment system that provides district and classroom-level assessment data to measure student mastery of the content standards and inform decision-making at all levels of the district.
2. Through the CoI and PLC processes, there is more evidence that data from the required assessments is beginning to be used systematically across the district to improve classroom instructional practices.
3. District ILTs have been trained in data review and interventions and continue to provide support to sites in the CoI and PLC processes.
4. District expectations for the use of a CoI to review and analyze data from district-required assessments continue to be articulated during trainings and in memos from the CAO.
5. The district has aligned the CoI process with the PLC process to provide coherence and a deeper understanding of data analysis and outcomes.

Recommendations for Recovery

1. The district should continue to focus on effective, continuous use of student performance data to guide instructional decisions at the district, site, and classroom levels as an urgent priority. Ensure that district Educational Services staff continue to model this process publicly and explicitly in making evidence-based district-level instructional decisions.
2. The district should continue to focus on the full implementation of the PLC and CoI processes to build coherence and a deeper understanding of the use of data analysis to inform instructional practice and student support.

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
July 2020 Rating:	Omitted per SB 98, Section 102 due to COVID-19 pandemic
July 2021 Rating:	3
July 2022 Rating:	3
July 2023 Rating:	5
July 2024 Rating:	6



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

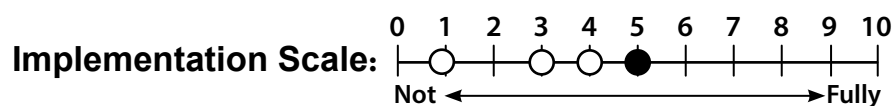
1. The district has implemented a system that allows for the cycle of assessment, reflection, investigation, planning, acting, and then returning to the data to be explicit and fully supported. The district has provided an SSPSS to support each school in this process.
2. An important factor in the system is the CoI tracking document. The district created a shared Google doc where they track the CoI actions by site. The data collected through the CoI tracking document can report the information at the district or school site level.
3. The district continues to have difficulties with rostering and transition of data between instructional years, which results in delayed access to assessment platforms and results at the beginning of the school year.

Recommendations for Recovery

1. The district should continue to communicate to all instructional staff the importance of timely completion of district-required assessments to provide data for instructional planning and monitoring.
2. The district should continue to monitor completion rates for required assessments at all grade levels and address noncompletion issues. Continue to hold principals and teachers accountable for completion of required assessments as calendared in the assessment schedule.
3. The district should continue to provide a continuum of professional learning 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 analysis.
4. The district should continue to protect regularly allocated time during district and site staff meetings dedicated to understanding the full range and potential uses of the reports and tools/resources available for the district-required assessments.
5. The district needs to take steps to ensure school and district level data are accurate and provided to sites in a timely way. Clear timelines, actions and responsibilities need to be established, clearly communicated and executed so that the practices become systemic.

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
July 2020 Rating:	Omitted per SB 98, Section 102 due to COVID-19 pandemic
July 2021 Rating:	5
July 2022 Rating:	5
July 2023 Rating:	5
July 2024 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. The district Instructional Plan 2023-25 identifies key steps for implementation of an integrated MTSS framework to provide individual student support.
2. The district provides ongoing professional learning to both administrators and instructional staff on the use of assessment results as a data point for instructional grouping, targeted reteaching, and classroom intervention and/or acceleration.
3. In partnership with Solution Tree and New Leaders, the Guiding Coalition/ILTs received training and professional learning to monitor their individual site efforts towards good first instruction and targeted intervention.
4. Through the implementation of the PLCs, the district has empowered school staff to use data from the district required assessments. There continues to be inconsistencies in addressing student needs across schools.
5. The district has provided a variety of layered interventions to address Tier 2, including Hey Tutor, ALT teachers, Saturday School, Apex, and Math 180. They are continuing to define eligibility and exit criteria. Increased levels of small group instruction were noted in the observations, although differentiation of small group instruction varied.
6. Gifted and Talented Education services are provided. A system for program identification is in place and program offerings include extended day and Saturday School.

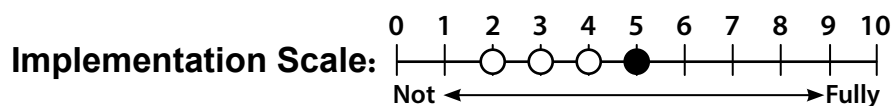
Recommendations for Recovery

1. The district should continue to develop, support, and monitor the equitable, consistent, effective implementation of a comprehensive MTSS process at all sites by:
 - Using a variety of appropriate assessment tools to identify student needs and to determine which students require close monitoring, differentiated instruction, additional targeted assessment, specific research-based intervention, or acceleration.
 - Identifying progress monitoring procedures and tools to frequently assess student progress.
 - Ensuring that procedures and tools are identified for ongoing evaluation of program impact/effectiveness on instruction and student learning.

- Continuing to provide after-school intervention as an additional opportunity to meet student learning needs.
2. At each instructional principals' meeting, the district should continue to provide site administrators with structured, guided practice applying specific techniques for supporting effective teacher use of assessment data to determine individual student needs for close monitoring, differentiated instruction, additional targeted assessment, specific research-based intervention, or acceleration.

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
July 2020 Rating:	Omitted per SB 98, Section 102 due to COVID-19 pandemic
July 2021 Rating:	3
July 2022 Rating:	3
July 2023 Rating:	4
July 2024 Rating:	5



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 expectations and instructional priorities for the use of adopted core instructional materials have been established in the Instructional Plan 2023-25, Strategic Plan and the LCAP and have been communicated verbally and in written form to principals and teachers. Site visits revealed less reliance on supplemental materials than years past.
2. The district expects site principals to collect and review teacher lesson plans as one way to monitor fidelity to the articulated instructional program content and instructional strategies.
3. The district expectation is that principals will observe classroom instruction regularly and has provided an SSPSS at each site to increase principal opportunities to observe and provide teacher feedback. Principals are expected to identify teachers in need of targeted support and professional learning in the delivery of content and the use of prioritized instructional practices and to provide appropriate support to those teachers to increase their instructional effectiveness.
4. There is evidence of implementation of a system for the executive directors to monitor/observe classroom instruction with the principals and to review results of principals' classroom monitoring observation activities. The district appropriately adjusted and provided differentiated support and time for site administrators based on need.
5. Executive directors continue to provide routine data chats and differentiated support to their assigned principals, which has resulted in the development of specific, measurable, achievable, relevant, and time-bound (SMART) goals and actions to be implemented and monitored at the site.
6. Principals conducting classroom observations have varying degrees of knowledge and skill regarding effective instructional and assessment practices. The district continues to support principals to refine their individual coaching skills to support the implementation of effective instruction for all students.
7. All ILTs were trained in conducting classroom walk-throughs through New Leaders.

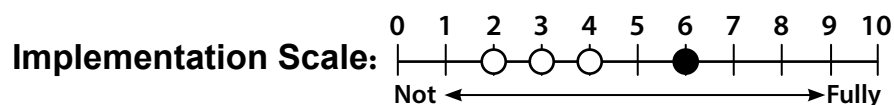
Recommendations for Recovery

1. The district should finalize and disseminate the procedure for obtaining approval for classroom use of supplemental instructional materials. Ensure that all Educational Services staff, principals, and teachers know the purpose of and the steps in the procedure.

2. Schools should continue to conduct walk-throughs with ILTs resulting in school level feedback and measurable actions.
3. Executive directors should continue to regularly meet with principals to review classroom monitoring activities and develop individualized SMART goals and actions for their respective sites.
4. Site based leaders should continue reviewing lesson plans and conducting classroom walk-throughs resulting in individual feedback and measurable actions.

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
July 2020 Rating:	Omitted per SB 98, Section 102 due to COVID-19 pandemic
July 2021 Rating:	3
July 2022 Rating:	3
July 2023 Rating:	4
July 2024 Rating:	6



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, and assessing students as well as planning, implementing, reviewing, and performing triennial assessments of students in special education. The SELPA PPM has been board-adopted as the guiding document for the district. The manual provides details on compliant practices for all special education procedures.
2. Special education staff received training on compliant and quality practices as described in the SELPA PPM. Program specialists continue to work with principals and special education teachers to strengthen site-based implementation of compliant practices.
3. The district continues to struggle with the number of overdue IEPs. The executive director of special education provides a monthly update to principals and special education staff on the number of overdue IEPs districtwide and by school site. Program specialists are expected to meet with site principals prior to scheduled IEP meetings to help the principals prepare to facilitate compliant IEP meetings. A continuous cycle of catching up and falling behind continues to exist and is an ongoing obstacle.
4. The district continues to use the IEP Audit Tool to randomly check IEPs for compliance measures. The data is collected but is not fully analyzed using the CoI process.
5. The district continues to struggle to fully staff special education positions, which contributes to the number of IEPs out of compliance.

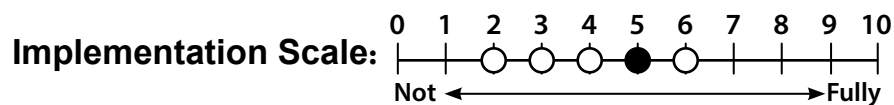
Recommendations for Recovery

1. The district should continue to work with CDE, CCEE, and LACOE to resolve any issues of noncompliance.
2. The district should continue to closely monitor special education processes and program services to ensure they are conducted according to federal and state laws and that compliant and quality services are provided to identified students in special education in the LRE. Continue to use the SELPA PPM to support this process.
3. The district should continue to provide ongoing professional learning to site principals and general education instructional staff on compliance and quality special education procedures and instructional programming.

4. The district should monitor the impact of professional learning provided to site principals and general education staff by using the Audit Tool data in the CoI process.
5. The district should develop a contingency plan for supporting schools who experience staff shortages.

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
July 2020 Rating:	Omitted per SB 98, Section 102 due to COVID-19 pandemic
July 2021 Rating:	3
July 2022 Rating:	4
July 2023 Rating:	5
July 2024 Rating:	5



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

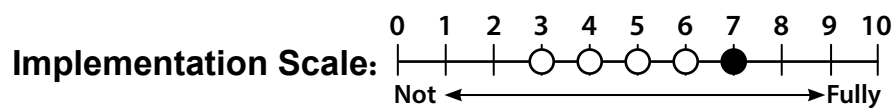
1. The district has provided more targeted professional learning focused on its goals and has expanded training in PLCs for the second year in a row.
2. The district, in collaboration with bargaining units, dedicated uninterrupted time on early release days/banked time to strengthen the PLC work.
3. All schools utilized identified time for professional learning customized to their own site data.
4. District administration regularly provides information to the board to update them on curriculum, instructional strategies, and student assessment and achievement.

Recommendations for Recovery

1. The district should continue to monitor participation in contracted professional learning activities and ensure that all school sites, administrators, and teachers participate and implement professional learning offerings. In their given roles, all attendees should leave the professional learning with clear expectations of their responsibility for implementation.
2. Executive directors of elementary and secondary education should follow up and monitor the principals' systemic implementation and utilize CoI to collectively analyze data at principals' meetings.
3. The district should continue to regularly provide information to the board to update them on curriculum, instructional strategies, and student assessment and achievement.

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
July 2020 Rating:	Omitted per SB 98, Section 102 due to COVID-19 pandemic
July 2021 Rating:	5
July 2022 Rating:	5
July 2023 Rating:	6
July 2024 Rating:	7



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

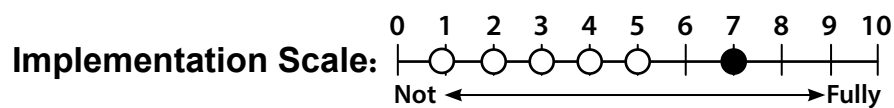
1. Early release days/banked time was renegotiated for the 2023-24 school year, providing schools with 90 minutes of professional learning on Tuesday afternoons.
2. The district invested in a multiyear contract with Solution Tree to provide ongoing professional learning on PLCs to support the effective use of the early release days/banked time.
3. The district has provided ongoing professional learning on the use of data to target student needs.
4. At the high school level, schools created a 4-by-4 schedule to support additional teacher collaboration time.
5. School sites have instructional coaches to provide support during collaboration time.

Recommendations for Recovery

1. The district should continue to provide teachers with additional training and guidance to analyze student performance data through the PLC process.
2. The district and ITA should continue to prioritize the use of early release days/banked time for professional learning.
3. The district should refine and implement a cohesive plan for professional learning specific to the secondary level, needs of adolescent learners and instructional design in the content areas. This should include a distinct plan designed:
 - For grades 7 and 8 focused on specific needs of middle school students.
 - For grades 9-12 focused on teaching with a block schedule, effective engagement strategies and social-emotional development for adolescents.

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
July 2020 Rating:	Omitted per SB 98, Section 102 due to COVID-19 pandemic
July 2021 Rating:	3
July 2022 Rating:	4
July 2023 Rating:	5
July 2024 Rating:	7



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

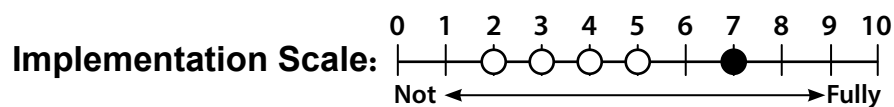
1. The district prioritized professional learning funds dedicated to specific and targeted professional learning in mathematics, PLC, leadership development and Amplify Core Knowledge Language Arts curriculum implementation. Professional learning is linked to identified goals in the LCAP and the Instructional Plan 2023-25.
2. The district is varied in the effective implementation of PLCs at the secondary level. There continues to be a need to provide training that addresses the needs of teaching adolescents and specific content areas.
3. The district contracts with multiple vendors to support professional learning on all levels.
4. The district continues to use digiCOACH and a classroom observation form to monitor classroom instruction.

Recommendations for Recovery

1. The district should continue to refine a coherent plan to ensure that professional learning is centered on identified needs based on student data, content standards and research-based best practices for all students.
2. The district should focus specific attention on the secondary level to connect professional learning to the improvement of instruction and student outcomes.
3. The district should narrow and provide clarity with the role of any outside vendor(s) regarding leadership coaching support to ensure coherence and alignment with district priorities.
4. The district should continue to monitor the connection between professional learning and classroom implementation using a classroom observation tool based on the district's focus goals.
5. The district should continue to provide a continuum of ongoing professional learning experiences to district and site administrators and teachers on the full, effective implementation of the MTSS model for student support.

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
July 2020 Rating:	Omitted per SB 98, Section 102 due to COVID-19 pandemic
July 2021 Rating:	3
July 2022 Rating:	4
July 2023 Rating:	5
July 2024 Rating:	7



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))

While EC 60900 (e) continues to reference the No Child Left Behind Act (NCLB), former President Obama signed the Every Student Succeeds Act (ESSA) in December 2015, reauthorizing the Federal Elementary and Secondary Education Act (ESEA) and replacing the NCLB, the 2001 reauthorization of ESEA. The ESSA took effect beginning in the 2017-18 school year.

Findings

1. The IT Department is organized so that the executive director of IT is responsible for the oversight of CALPADS, Aeries, class scheduling, attendance, enrollment and class counts, and reports to the CBO. The director of educational technology reports to the CAO in Educational Services.
2. The data record input at schools varies resulting in some inaccurate student data. Specifically, when students enroll at the school site, information related to English learner and special education data is not always captured.
3. The district continues to experience challenges with CALPADS data input, although all CALPADS certifications were submitted timely for this review period.
4. District staff worked directly with representatives from CDE to resolve the issue of swing subs not being the teacher of record, in order to provide access to assessment data for classroom use.
5. The IT Department has ensured that positions are cross trained to support potential vacancies. In collaboration with other departments, the district is developing a training manual.
6. The district has added a position specifically focused on the quality of special education data maintained within the Aeries student information system and how it matches the information in the SEIS.

Recommendations for Recovery

1. The district should continue to prioritize meeting all CALPADS reporting deadlines and ensure that all student data is accurately reported in a timely way.
2. The district should ensure that when a student enrolls at a school site, the information related to English learner and special education status is collected upon enrollment.

3. The district should ensure that regular meetings occur between the director of IT, and the English Learners and Special Education departments to ensure the accuracy of this data.
4. The district should provide monthly training on the CALPADS processes and procedures manual to those responsible for entering data at school sites and other specialized departments and continue to concentrate on the quality of data entered into Aeries.
5. The district should continue to monitor the implementation of processes at the school sites and provide additional training for any area identified as problematic.
6. The district should continue to hold site administration accountable for reviewing and analyzing data specific to each school site, with district support. The district should regularly examine what data site administrators should review and the 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
July 2020 Rating:	Omitted per SB 98, Section 102 due to COVID-19 pandemic
July 2021 Rating:	5
July 2022 Rating:	6
July 2023 Rating:	5
July 2024 Rating:	6

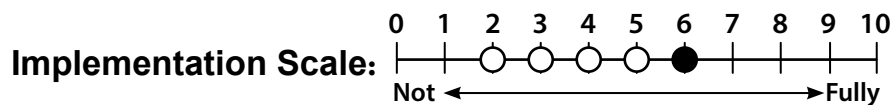


Table of Pupil Achievement Ratings

Pupil Achievement Standards	July 2013 Rating:	July 2014 Rating:	July 2015 Rating	July 2016 Rating	July 2017 Rating	July 2018 Rating	July 2019 Rating	July 2020 Rating	July 2021 Rating	July 2022 Rating	July 2023 Rating	July 2024 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	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	5	6	6	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	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	5	5	6	7
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	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	3	4	5	6
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	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	3	4	5	7

Pupil Achievement Standards	July 2013 Rating:	July 2014 Rating:	July 2015 Rating	July 2016 Rating	July 2017 Rating	July 2018 Rating	July 2019 Rating	July 2020 Rating	July 2021 Rating	July 2022 Rating	July 2023 Rating	July 2024 Rating
1.6 PROFESSIONAL STANDARD – PLANNING PROCESSES The LEA has policies to fully implement the State Board of Education-adopted Essential Program Components for Instructional Success. These include implementation of instructional materials, intervention programs, aligned assessments, appropriate use of pacing and instructional time, and alignment of categorical programs and instructional support.	2	1	2	3	3	5	4	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	3	3	4	6
1.8 PROFESSIONAL STANDARD – PLANNING PROCESSES The LEA provides and supports the use of information systems and technology to manage student data, and provides professional development to site staff on effectively analyzing and applying data to improve student learning and achievement. (DAIT)	3	1	3	3	4	4	4	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	4	4	5	5
1.9 PROFESSIONAL STANDARD – PLANNING PROCESSES The LEA holds teachers, site administrators, and LEA personnel accountable for student achievement through evaluations and professional development.	1	1	1	2	2	2	2	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	2	3	4	5

Pupil Achievement Standards		July 2013 Rating:	July 2014 Rating:	July 2015 Rating	July 2016 Rating	July 2017 Rating	July 2018 Rating	July 2019 Rating	July 2020 Rating	July 2021 Rating	July 2022 Rating	July 2023 Rating	July 2024 Rating
2.1	LEGAL STANDARD – CURRICULUM The LEA provides and fully implements SBE-adopted and standards-based (or aligned for secondary) instructional textbooks and materials for all students, including intervention in reading/ language arts and mathematics, and support for students failing to demonstrate proficiency in history, social studies, and science. (EC 60119, DAIT)	4	2	3	3	3	3	2	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	2	3	4	5
2.3	PROFESSIONAL STANDARD – CURRICULUM The LEA has planned, adopted and implemented an academic program based on California content standards, frameworks, and SBE-adopted/ aligned materials, and articulated it to curriculum, instruction, and assessments in the LEA plan. (DAIT)	4	2	3	3	3	3	3	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	3	3	4	5
2.4	PROFESSIONAL STANDARD – CURRICULUM The LEA has developed and implemented common assessments to assess strengths and weaknesses of the instructional program to guide curriculum development.	3	1	2	3	3	3	3	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	3	3	4	5
2.5	PROFESSIONAL STANDARD – CURRICULUM The LEA has adopted a plan for integrating technology into curriculum and instruction at all grade levels to help students meet or exceed state standards and local goals.	3	1	1	3	3	3	2	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	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	July 2020 Rating	July 2021 Rating	July 2022 Rating	July 2023 Rating	July 2024 Rating
3.1	LEGAL STANDARD – INSTRUCTIONAL STRATEGIES The LEA provides equal access to educational opportunities to all students regardless of race, gender, socioeconomic standing, and other factors. The LEA's policies, practices, and staff demonstrate a commitment to equally serving the needs and interests of all students, parents, and family members. (EC 51007)	3	2	3	3	3	4	4	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	5	6	6	6
3.6	LEGAL STANDARD – INSTRUCTIONAL STRATEGIES The LEA provides students with the necessary courses to meet the high school graduation requirements. (EC 51225.3) The LEA provides access and support for all students to complete UC and CSU required courses (A-G requirement).	5	7	9	9	10	10	10	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	10	10	10	10
3.7	LEGAL STANDARD – INSTRUCTIONAL STRATEGIES The LEA provides an alternative means for students to complete the prescribed course of study required for high school graduation. (EC 51225.3)	5	7	8	9	10	10	10	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	10	10	10	10
3.10	LEGAL STANDARD – INSTRUCTIONAL STRATEGIES The LEA has adopted systematic procedures for identification, screening, referral, assessment, planning, implementation, review, and triennial assessment of students with special needs. (EC 56301)	2	1	3	2	3	3	3	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	3	5	5	5

Pupil Achievement Standards	July 2013 Rating:	July 2014 Rating:	July 2015 Rating	July 2016 Rating	July 2017 Rating	July 2018 Rating	July 2019 Rating	July 2020 Rating	July 2021 Rating	July 2022 Rating	July 2023 Rating	July 2024 Rating
3.12 LEGAL STANDARD – INSTRUCTIONAL STRATEGIES Programs for special education students meet the least restrictive environment provision of the law and the quality criteria and goals set forth by the California Department of Education and the Individuals with Disabilities Education Act. (EC 56000, EC 56040.1, 20 USC Sec. 1400 et. seq.)	6	2	2	2	3	3	3	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	3	4	4	4
3.13 PROFESSIONAL STANDARD – INSTRUCTIONAL STRATEGIES Students are engaged in learning, and they are able to demonstrate and apply their knowledge and skills.	2	1	1	3	3	3	2	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	2	2	4	5
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	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	3	5	5	5
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	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	2	2	4	5
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	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	3	5	5	6

Pupil Achievement Standards	July 2013 Rating:	July 2014 Rating:	July 2015 Rating	July 2016 Rating	July 2017 Rating	July 2018 Rating	July 2019 Rating	July 2020 Rating	July 2021 Rating	July 2022 Rating	July 2023 Rating	July 2024 Rating
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	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	5	5	5	7
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	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	5	7	8	7
4.3 PROFESSIONAL STANDARD – ASSESSMENT AND ACCOUNTABILITY The LEA has developed summative and frequent common formative assessments that inform and direct instructional practices as part of an ongoing process of continuous improvement.	3	1	2	3	3	3	3	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	3	3	5	6
4.4 PROFESSIONAL STANDARD – ASSESSMENT AND ACCOUNTABILITY The LEA provides an accurate and timely school-level assessment and data system as needed by teachers and administrators for instructional decision-making and monitoring.	4	1	3	4	5	5	5	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	5	5	5	5
4.5 PROFESSIONAL STANDARD – ASSESSMENT AND ACCOUNTABILITY School staff assesses all students to determine students' needs, and whether students require close monitoring, differentiated instruction, additional targeted assessment, specific research based intervention, or acceleration.	3	2	3	3	3	3	3	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	3	3	4	5

Pupil Achievement Standards	July 2013 Rating:	July 2014 Rating:	July 2015 Rating	July 2016 Rating	July 2017 Rating	July 2018 Rating	July 2019 Rating	July 2020 Rating	July 2021 Rating	July 2022 Rating	July 2023 Rating	July 2024 Rating
4.10 PROFESSIONAL STANDARD – ASSESSMENT AND ACCOUNTABILITY The LEA and school site administration monitor fidelity of program implementation in the delivery of content and instructional strategies.	4	2	3	4	4	4	4	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	3	3	4	6
4.12 PROFESSIONAL STANDARD – ASSESSMENT AND ACCOUNTABILITY Written policies and procedures are in place to ensure that special education processes are conducted pursuant to federal and state laws and that staff is provided appropriate, ongoing training to ensure proper implementation.	6	2	3	2	3	3	3	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	3	4	5	5
5.1 PROFESSIONAL STANDARD – PROFESSIONAL DEVELOPMENT The LEA provides a continuing program of professional development to keep instructional staff, administrators, and board members updated on current issues and research pertaining to curriculum, instructional strategies, and student assessment.	4	3	4	4	4	4	4	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	5	5	6	7
5.3 PROFESSIONAL STANDARD – PROFESSIONAL DEVELOPMENT The LEA provides opportunities and ongoing support for teachers to collaborate on the analysis and improvement of curriculum, instruction, and use of assessment data.	3	1	1	1	2	2	2	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	3	4	5	7
5.5 PROFESSIONAL STANDARD – PROFESSIONAL DEVELOPMENT The LEA plan includes budgeted coherent professional development activities that reflect research-based strategies for improved student achievement and a focus on standards-based content knowledge.	3	2	2	3	3	3	3	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	3	4	5	7

Pupil Achievement Standards	July 2013 Rating:	July 2014 Rating:	July 2015 Rating	July 2016 Rating	July 2017 Rating	July 2018 Rating	July 2019 Rating	July 2020 Rating	July 2021 Rating	July 2022 Rating	July 2023 Rating	July 2024 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	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	5	6	5	6
Collective Average Rating	3.23	2.03	2.87	3.32	3.68	3.94	3.87	—	3.87	4.48	5.19	6.00

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 CSBA'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.
2. The district has adopted several BBs, policies, administrative regulations, and exhibits that demonstrate, support and communicate its intent to foster a behavioral culture of high integrity and ethical values including:
 - BB 9270-Conflict of Interest, revised on June 21, 2023. This bylaw includes a comprehensive conflict-of-interest code consistent with the Political Reform Act that outlines the requirements of governing board members and designated employees to annually disclose any conflict of interest that would preclude them from participating in any district-related decision that includes that interest.
 - BP and AR 1313-Civility Policy, revised on June 21, 2023, demonstrates the administration's intent 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." Although the most recent revision updated the policy and regulation numbers to 1313, the district's website still shows the number as 1313.01. AR 1313 also continues to reference Exhibits 1310.1, which are not available on the district's website. BP 1313 also incorrectly cites BP 5146 regarding Married/Pregnant/Parenting Students as covering Campus Disturbances, which is numbered BP 5131.4 and titled "Student Disturbances" in the district's policies.
 - BP and AR 3400-Management of District Assets/Accounts, adopted on August 4, 2014 and revised on January 17, 2024, recognize the importance of developing a system of internal control procedures that include separation of duties and fraud prevention, specifically in the areas related to recording or reporting transactions, which would include purchasing, receiving, and payment functions. BPs 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.

- BPs 4119.21, 4219.21 and 4319.21-Professional Standards, and their corresponding exhibits, further support the district's expectations of employees to conduct themselves ethically and appropriately. 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. BP Exhibits 4119.21 and 4319.21 were revised on May 24, 2023, and BP Exhibit 4219.21 on April 22, 2020; the other board policies noted were last updated August 4, 2014.

The district has eliminated its Board Policy Committee; instead the county administrator and executive cabinet team members review policy updates as determined to be necessary and/or recommended by the GAMUT subscription service. The district revised many board policies and administrative regulations and adopted several new BPs and ARs during this review period. The district sends email communication to all staff identifying all new and amended board policies and administrative regulations approved by the county administrator and provides a link to the district website so staff can easily access and review changes.

3. Board members and employees designated in the district's Conflict of Interest Code (BB 9270) are required by GC 87500 to annually file a statement of economic interests, known as Form 700), to disclose any assets and income that may be materially affected by official actions. Exhibit 9270 was last revised on August 9, 2023. Inconsistencies continue between designated positions in the exhibit and the organizational charts provided for this review period, including variations in titles and the omission or inclusion of certain administrative positions (e.g., the director of high school redesign is not included as a designated position on the revised exhibit, although the position existed prior to August 2023).

A best practice is to establish a list of generalized categories (for example, all senior executive director, executive director, director, and principal positions), but careful consideration should be given to developing this list to ensure all appropriate positions are included. Administrative positions with purchase authority are customarily included as designated positions. Modifying the list to include generalized categories that fit a more fluid organizational structure will improve clarity in positions required to submit Form 700.

4. A list of specific employees, board members and consultants in designated disclosure category positions should be maintained to ensure forms are collected from all individuals required to file Form 700. The district's Conflict of Interest Form 700 Roster Tracking System documenting submissions for 2023-24 does not include disclosure categories, or dates for assuming or exiting office. Such information would assist in monitoring compliance with BB 9270 and GC Section 87500.

In January 2024, the district provided principals with conflict of interest and Form 700 training; consequently, FCMAT's review of Form 700s collected for January 1, 2023 through December 31, 2023 noted improvements on the completion of the forms submitted. How-

ever, FCMAT continues to identify instances of forms not submitted by employees exiting or assuming positions.

BB 9270 and GC Section 87302 provide for filing Form 700 annually and within 30 days of assumption of office and within 30 days of leaving office. The district does not have a process that ensures all employees assuming or exiting positions designated as required to complete Form 700s, do so. Form 700s were not provided to FCMAT for several appointments to designated positions during the period under review or were dated after 30 days of assuming office. In addition, while several positions were vacated during the time frame under review, no Form 700s were provided for those staff members.

5. The district contracted with an independent accounting firm to conduct the required annual audit for the 2022-23 fiscal year. The audit report cites material weaknesses and significant deficiencies in internal control in several functional areas of business practice that leave the district's assets susceptible to misstatement, theft, or fraud. Although the district has reduced the number of audit findings over the past several years, it continues to experience new audit findings classified as material weaknesses or significant internal control deficiencies. The 2022-23 fiscal year audit contained 19 audit findings, an increase of two from the prior year, and eight of which were repeated or partially repeated from the prior year. Four of the 2022-23 audit findings indicated either a financial penalty or disallowable ADA, potentially resulting in funding loss.
6. Formal operational policies and procedures help establish protocols for completing, reviewing, and overseeing routine business 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 errors, fraud, misappropriation of funds or other illegal acts is reduced and that occurrences will be detected promptly. The district has several departmental procedural manuals that provide written standards regarding processes for primary departmental duties. The procedures in these manuals support the basic processes for administrators and staff to follow but are not standard operating procedures (SOPs) for the routine duties of each departmental employee's desk.

Business services personnel have made significant progress preparing desk manuals to document their assigned duties. However, the district did not provide desk manuals for positions in payroll and accounts payable, and there is no established process or timelines for reviewing and updating procedures as changes within the department take place. Written processes and procedures for routine business activities are the foundation of strong internal controls, but will be ineffective unless implemented in practice, monitored, evaluated, and enforced.

7. 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 hotline, are common methods of detecting fraud. These methods are typically most effective when employees have access to, and are regularly made aware of, an anonymous tip line. The mere existence of such mechanisms is a highly effective fraud prevention technique.

In October 2023, the district relaunched its WeTip program for anonymous reporting of tips related to crimes such as workers' compensation fraud, discrimination, harassment, threats, safety violations, burglary, and weapons. Although many employees reported having knowledge of the WeTip hotline, interviews indicated that some remain unaware of how to make a report. To promote the program, the district has provided written communication to all employees and the community, promotional materials for all school sites and district locations, and links to the hotline on its district and school site websites.

8. The district has established annual employee notifications that incorporate sections addressing the district's Code of Conduct and Code of Ethics. The annual notifications are disseminated to all employees, including substitutes, and require each employee to complete an acknowledgement of receipt each year. The notifications communicate 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..." The certificated and classified employee handbooks include a section that speaks to the district's Code of Conduct.
9. Communication, training and routine monitoring of processes and procedures are essential to ensure control activities are successful and effective. The district continues to experience turnover and/or long-term vacancies in key positions in the HR, Student Support Services, and Business Services departments, including two fiscal leadership positions, the senior executive director of fiscal services and director of fiscal services. This turnover, especially within the Business Services Department, challenges the district's ability to maintain strong systems of internal control and communication.

During this review period, the CBO has increased communication across the Business Services Division, including regular "Monday memos" emails to staff, monthly data chats with business services managers, and quarterly staff meetings "to address critical issues facing the organization and strengthen relationships." Some business services staff members also meet regularly with staff from other departments and school sites. Meetings with the Business Services, HR and Risk Management departments' staff are held routinely or as needed to collaborate and discuss issues that cross departmental functions. The Business Services Department also provides training and regular updates to principals and office managers at their monthly meetings.

10. External audits and reports, internal 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 best practices. An audit committee can serve as a body for monitoring the business office's progress on the corrective actions taken to address audit findings that identify weaknesses in internal controls, presenting opportunities for fraud, misappropriation of funds or other illegal practices.

In October 2023, the district expanded its Budget Advisory Committee to include audit responsibilities and added four new members to create a new Audit and Finance Committee, which advises the county administrator/advisory board on financial issues, including the resolution of internal and external audit findings. Much of the committee's focus during this review period has been on issues surrounding the district's budget; however, the

new committee has met two times since October 2023 and includes the following members: county administrator, advisory board member (two representatives), CAO, CBO, senior executive director of fiscal services, budget and position control analyst, classified management (two directors), bargaining unit leaders (four members), parent/community member, and student representatives (two students).

In January 2024, the senior executive director of fiscal services presented the committee with the results of the district's 2022-23 audit report. Interviews with some members indicate the committee plans to meet quarterly and is still developing its audit oversight role. Establishing a functioning audit committee can improve the district's system of internal controls by fostering an environment and culture that clearly communicates that fraud and other illegal practices will not be tolerated, and that all allegations will be investigated.

Recommendations for Recovery

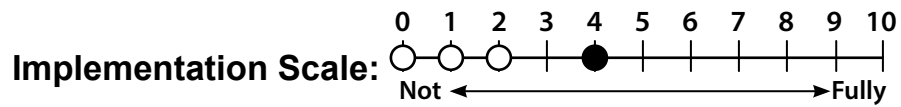
1. The district should continue to routinely review and update board policies and administrative regulations. Department administration and management level staff should continue to actively contribute to the review and proposed revision of policies and regulations specific to their span of authority. The district should continue to modify standard language provided by CSBA's GAMUT policy service, tailoring each policy to the specifics of the district and removing all nonapplicable language, and ensure all exhibits referenced in policies and regulations are accessible on the district's website.
2. The district should continue its practice of regular email communication to share and make available to staff all newly adopted and revised policies and administrative regulations.
3. The district should ensure the designated positions listed in Exhibit 9270 Board Bylaws, Conflict of Interest Code, and assigned disclosure categories accurately reflect positions maintained by the district. Where possible, designated positions should reflect generalized categories, such as "executive directors" and "directors," rather than specific positions. Designated positions should align with the organization's administrative structure presented in its organizational charts.
4. All designated positions should be required to complete Form 700 upon hire or assuming a position, annually and upon separation of employment. The district should establish a system that accounts for the completion and collection of these forms. The district should establish and routinely update a list of designated positions identified in Exhibit 9270 as responsible for completing Form 700. The list should identify all individual(s) employed in those positions during the calendar year and include their dates of hire/assignment and dates of separation of duty. This list should be updated any time position titles change and when staffing changes take place. Form 700 should be completed as part of the hiring and separation from employment processes managed by the HR Department, then forwarded to the staff member responsible for collection.
5. The district should ensure the employee(s) assigned responsibility for collecting the Form 700s are properly trained on the rules of submission, including the time frame covered by

the forms, who should complete the form, and how to review submissions to ensure they are complete, signed and dated, and the selected jurisdiction is correct.

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 best practices and resolve all audit findings.
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 of internal control adequately prevents, discourages, and detects errors and fraud and safeguards district assets. The district should continue efforts in updating the comprehensive policies and procedures manual previously established by the Business Services Department. Employee desk manuals or standard operating procedures should continue to be developed and updated at least annually. 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, update and monitor operational procedures. Staff training should also be provided to ensure all employees are held accountable for following operational procedures, including management.
9. The district should continue to promote its WeTip program to ensure that all district and school site staff are familiar with it. The district should annually review its response protocols to ensure reported information is investigated in a timely and appropriate manner.
10. 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.
11. The district should ensure the Audit and Finance Committee continues to meet as planned to provide necessary oversight of the district's progress to address internal reviews and independent audit findings. Meeting agendas and minutes should be prepared and maintained.

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
July 2020 Rating:	Omitted per SB 98, Section 102 due to COVID-19 pandemic
July 2021 Rating:	2
July 2022 Rating:	2
July 2023 Rating:	2
July 2024 Rating:	4



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 maintains a districtwide organizational chart that as of January 17, 2024 outlines four divisions under the county administrator: the CBO, chief HR officer, CAO, and chief of police. Each division also maintains separate organizational charts further identifying lines of authority. The charts identify established, but otherwise vacant positions.
2. In some instances, the lines of authority on the organizational charts are inaccurate. For example, on the districtwide organizational chart dated January 17, 2024, the director of fiscal services is shown as having direct line authority over the director of food services who has direct line authority over the executive director of information technology. However, interviews and the business services organizational chart indicate the CBO supervises the executive director of information technology and the director of food services. In addition, the district organizational chart incorrectly indicates that the executive director of secondary education has the same primary responsibilities as the director of educational technology.
3. The district also identifies departmental leadership and support staff on its website. Staff interviews indicate each division and department is responsible for updating and maintaining its own website pages. Website access is coordinated through the county administrator's office.
4. The district continues to experience regular turnover and/or long-term vacancies in key positions (e.g., director of fiscal services). However, district administrators, Business Services Department staff and school site administration and staff indicate they are aware of changes in district administration and understand who handles which tasks in the district office. School site staff reported being made aware of organizational changes as they occur. Interviews with school site staff members indicated that if they do not know who handles a specific matter, they can contact at least one source in the business services office to be redirected to the appropriate individual.

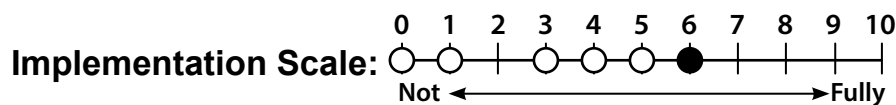
Recommendations for Recovery

1. The district should continue to update the districtwide and division/department organizational charts when necessary to reflect staffing changes and to identify all management and district support staff positions under each division/department, ensuring that lines of reporting are clearly identifiable and accurate. All organizational charts should include the date they are approved and/or revised by the county administrator.

2. The district should distribute organizational charts to all employees after each revision to help ensure staff understand changes as they take place and to communicate where to direct their questions.
3. Departmental leadership should 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.
4. The district should continue to ensure its website is updated timely when changes in organizational structure, positions, titles, and/or staff are formally approved.

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
July 2020 Rating:	Omitted per SB 98, Section 102 due to COVID-19 pandemic
July 2021 Rating:	5
July 2022 Rating:	5
July 2023 Rating:	5
July 2024 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 indicated that communication between business office staff members has improved during this review period. However, there is still a perception that some business office staff do not respond timely to requests for information from department and site staff. Rather than implement a standard response time for email and telephone messages and hold business office staff accountable to follow it, the district has established other procedures. For example, a payroll inquiry form was developed during the prior review period, and district employees must complete it for some payroll questions instead of simply calling or emailing the HR Department or business office.
2. The CBO has been with the district since June 2022 and oversees the Fiscal Services, Food Services, IT, Risk Management, and the MOT departments. At the time of FCMAT's fieldwork, all of the department head positions were filled. Four of the 15 positions in the business office were filled and/or filled more than once during this review period. Five business office positions were vacant at the time of FCMAT's fieldwork, three of which were on the classified layoff list that was approved at the January 17, 2024 board meeting.
3. During this review period, interviews indicated that quarterly Business Services staff meetings were implemented to help foster communication, monthly data chat meetings were implemented with Business Services Division leaders to discuss key performance indicators, the CBO began to conduct 1-on-1 meetings with each director level position in the Business Services Department, and began sending a periodic Monday Memo to Business Services Division staff and various other district staff members. The memos include department updates and information about upcoming meetings and events. It would be beneficial for the CBO to schedule routine meetings, for example quarterly or biannually, with each school and department leader to discuss their budgets and/or other responsibilities related to procedures for areas such as accounting, internal controls, purchasing and payroll.
4. Interviews indicated that the senior executive director of fiscal services has monthly meetings with business office staff members and has weekly 1-on-1 meetings with business office managers.

5. The CBO, and oftentimes other Business Services Department staff members, attend the districtwide principals' meetings monthly and provide information and training about the budget and various business functions and procedures. During this review period, the business office also conducted individual budget meetings with principals during budget development and as needed at each financial reporting period. Documents provided to FCMAT indicated that budget development meetings were scheduled with numerous department leaders in April 2023 and that group and individual meetings are conducted with department leaders regarding budget monitoring.
6. Office managers and administrative secretaries continue to have monthly meetings, where various district departments, including Business Services, share information regarding departmental processes and procedures. The 2023-24 meeting calendar indicates that the meetings are conducted virtually or in-person and that they are mandatory; however, meeting attendance rosters were not provided to FCMAT, so it is unknown who attended the meetings.
7. Interviews with staff indicated that interdepartmental communications between the Business Services and HR departments continue to improve. Leadership continues to work to assess interdependent activities and procedures, evaluate their effectiveness and revise existing or establish new procedures. In addition, applicable staff members from the two departments meet routinely to discuss various topics such as employee leaves, payroll issues, and position control.
8. The business office uses a shared drive where department staff members can access documents that affect duties between their positions and various other business office documents. The HR Department also shares various information in the Airtable database with applicable business office staff.
9. The Inglewood Unified School District Administrative Handbook is listed as a link on the HR Department website; however, FCMAT could not access it and received a message stating, "...can't reach this page." The handbook had previously included a section for the Business Services Department, which had numerous links to items such as the districtwide directory with administrator and support staff names and contact information, procedures, and forms. Some of this information is now posted on the district's website under various Business Services and other headings. The website contains business office staff names, contact information and major job duties as well as numerous reports and forms of interest to districtwide staff and those affected. However, it does not include all the processes and procedures regarding site and department business functions, and some of the information such as staff names shown under Business Services Staff Contact Information on the Business Services webpage is outdated. Documentation provided to FCMAT indicated that the district is planning to develop a cloud-based administrative handbook.
10. The business office has continued to develop the Business Services Division Procedure Manual, which includes sections for accounting, budget, payroll and purchasing. The manual provided to FCMAT is dated 2023-24 and states "Update in Progress." The unfinished manual is reportedly available to business office staff on the district's shared

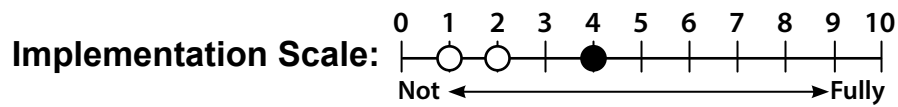
drive. Interviews indicated that desk manuals for business office positions are in various stages of development. Various other procedure documents were also provided to FCMAT (e.g., Travel & Conference flow chart and Monthly Absence Report Reconciliation), but it is unclear if they will be incorporated in the Business Services Division Procedure Manual or desk manuals.

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 Services/Operational departments and all user departments and school sites.
2. The district should establish a districtwide standard for responding to email and telephone messages, such as one business day, and hold all employees accountable for meeting it.
3. The CBO should schedule and conduct meetings with each principal and division/departments leader to review his or her budget and responsibilities for internal controls and operational procedures.
4. The district should continue to ensure that business office staff meetings are routinely scheduled and conducted.
5. The district should continue making the monthly office manager and administrative secretary meetings mandatory, should hold all applicable staff accountable for attending, and ensure that attendance rosters are completed for the mandatory meetings.
6. The Business Services and HR departments' staff should continue to meet routinely to resolve issues and reconcile the position control system and ensure it is consistently and accurately maintained.
7. The district should publish a handbook that includes business office processes and procedures for school sites and departments in a centralized online source. The handbook should be reviewed and updated at least annually.
8. The district should continue to establish formal written procedures for the business office and ensure that desk manuals are developed and include current policies and step-by-step procedures for all business office functions. Manuals should be reviewed and updated at least annually and as changes occur and should be posted in a centralized online source.

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
July 2020 Rating:	Omitted per SB 98, Section 102 due to COVID-19 pandemic
July 2021 Rating:	4
July 2022 Rating:	4
July 2023 Rating:	4
July 2024 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. Four of the advisory board members have completed the CSBA Masters in Governance program, and information provided by the district indicates that the advisory board member who was newly elected in 2022 has completed four of the five courses. The program includes courses in the following areas: Foundations of Effective Governance/Setting Direction, Policy & Judicial Review/Student Learning & Achievement, 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 20 board meetings occurred from February 2023 through January 2024; in addition to regular meetings, these included six special board meetings and/or board workshops. Minutes show that three or more members were present at all the meetings. It is essential for the advisory board members to regularly attend meetings to gain a broader understanding of their role and the district's fiscal matters.
3. Interviews with district administrators and advisory board members indicated that the advisory board members are engaged and ask questions at meetings. Board meeting minutes indicated that the board provides comments about items such as the budget, interim and unaudited actuals reports and cash flow during the reports/presentations portion of the agenda. Interviews also indicated that each advisory board member has an opportunity to meet with the county administrator and cabinet members prior to board meetings to ask questions regarding agenda items.
4. Many of the district's routine fiscal matters such as approval/ratification of purchase orders, approval of vendor/payroll warrant resolutions, approval of travel expenditures/conference requests, and numerous contracts and consultant agreements are presented at regular board meetings. During this review period, items regarding the district's fiscal condition, including the budget adoption, interim reports and unaudited actuals, were also presented at regular, rather than special, board meetings. These items should continue to 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 listed as consent calendar/action items on the board meeting agendas,

and items such as the budget, interim reports and unaudited actuals are also included on the reports/presentations portion of the agenda preceding county administrator action on the issue.

5. Interviews continue to indicate that board agendas and backup materials are provided at least 72 hours before each regular board meeting; typically on the Friday before the Wednesday meeting. 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 are 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 many business and fiscal issues, is also available through links embedded in each agenda. FCMAT's review of agendas and minutes for meetings conducted from February 2023 through January 2024 found that information regarding the rationale and financial impact of items is included on the board agendas.
7. The December 13, 2023 board meeting minutes included designations of board representatives to serve on district committees; one advisory board member was appointed to continue to serve on the Audit and Finance Committee (formerly the Budget Advisory Committee per the September 13, 2023 board meeting). The 2023 Budget Advisory Committee member list included one advisory board member. The district's website shows that six committee meetings were conducted during this review period, and the advisory board appointee provided an update about the committee at one board meeting. However, no board member was present at three of the six committee meetings.
8. The district conducted three board workshops during this review period, which included establishing goals for equitable school facilities, strategic asset management, and school site tours. No board workshops were conducted regarding the budget. Although district staff provide budget presentations to the county administrator/advisory board at regular board meetings, these presentations are usually brief and specific to the budget that is presented for approval at each given reporting period. Budget study sessions/workshops typically provide more global as well as detailed information about the entire budget process, such as how the budget is structured and developed, and budget terminology. These sessions/workshops also typically provide more time for the board to ask questions regarding the district's budget and related processes.

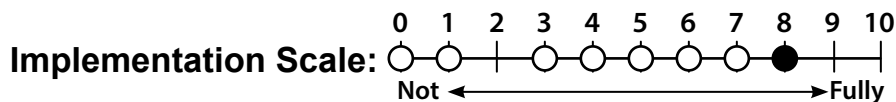
Recommendations for Recovery

1. New advisory board members should initially receive, and all existing advisory board members should continue to periodically receive, governance and school finance training.
2. Advisory board members should attend all board meetings and actively demonstrate a desire to learn about all fiscal matters presented.

3. Items regarding the district's fiscal condition, such as the budget adoption, interim reports and unaudited actuals, should continue to be included on regular board meeting agendas.
4. The district should continue to provide board agendas and materials to advisory board members before board meetings as required by law and ensure that materials are provided with sufficient time for review and preparation for discussion.
5. The Audit and Finance Committee should continue to include at least one representative from the advisory board, committee meetings should continue to be routinely scheduled and conducted, and the board representative should routinely attend the committee meetings.
6. The district should routinely conduct, and the advisory board members should attend budget study sessions/workshops to learn more about the district's budget, financial condition and fiscal decisions.

Standard Fully 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
July 2020 Rating:	Omitted per SB 98, Section 102 due to COVID-19 pandemic
July 2021 Rating:	7
July 2022 Rating:	8
July 2023 Rating:	8
July 2024 Rating:	8



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 has not completed a formal staff development plan for the business office. However, a new tool titled Employee Development Plan has been implemented during this review period, and interviews indicated that the CBO conducted meetings to train business office staff in its use. Following the training, staff members completed a plan and reviewed it with their supervisor. Plans were provided to FCMAT for all but one business office staff member. The plans include current strengths, development needs, professional goals, and the steps to complete the goals.

2. BP 4331 (adopted August 4, 2014) states the following:

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. AR 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. BP 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." AR 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. The district provided a 2022-23 and 2023-24 professional development spreadsheet, which includes each business office staff member and indicates trainings attended during each fiscal year. The spreadsheet shows various organizations offered the workshops attended by staff members including the county office of education, CASBO, and the Association of California School Administrators.
 5. 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. Employee Development plans and interviews continue to indicate that staff members desire or need training and/or additional training in several areas, including those related to procurement and inventory practices and regulations, the new financial software system, payroll, ASB oversight, Excel, the SACS, and accounting. During this review period, interviews continue to indicate that staff are often interrupted during scheduled trainings to work on other tasks.

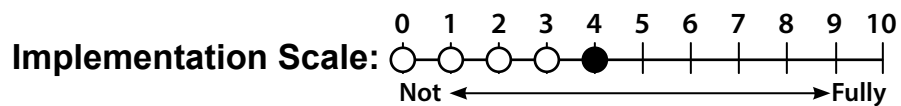
Recommendations for Recovery

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.
4. The district should continue its work to incorporate professional development activities into a formal staff development plan for each business office staff member and manager. These plans should include the dates that each individual is scheduled to attend to fulfill professional development expectations.

5. Unless there is an emergency that cannot be addressed by another individual, staff should not be interrupted during scheduled training.

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
July 2020 Rating:	Omitted per SB 98, Section 102 due to COVID-19 pandemic
July 2021 Rating:	3
July 2022 Rating:	4
July 2023 Rating:	4
July 2024 Rating:	4



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

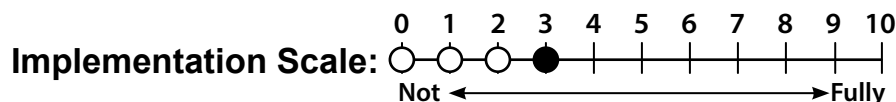
1. The district has not established a formal staff development plan for the business office staff to provide training to school site/department staff. The CBO indicated that new processes and procedures are considered when determining the training the business office will provide to sites and departments.
2. During this review period, the Business Services and HR departments conducted a training for principals, office managers and administrative assistants prior to the start of the 2023-24 school year. The training included topics such as the parent income survey, an audit finding regarding unauthorized purchases, payroll deadlines, budget information, purchase requisitions, inventory processes, and field trips. The invitation indicated that the meeting was mandatory; however, an attendance roster was not provided to FCMAT, so it is unknown who attended the training. Business office staff have also indicated that 1-on-1 training is provided to site and department staff as requested and/or as needed for various business functions.
3. As discussed in Standard 2.1, office manager and administrative secretary meetings continue to be conducted by the HR Department where district departments, including Business Services, provide information and training regarding district forms, processes and procedures. Interviews with site and department staff indicated the meetings are generally well received. Interviews also indicated that the CBO, and often other Business Services Department staff members, attend the districtwide principals' meetings monthly and provide information and training about various business functions and procedures.
4. Interviews with school site/department administration and support staff indicated that some individuals need and/or desire initial or additional training in areas such as the new financial system, budget and differentiated budget training by department, account codes, and ASB. 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, as applicable. A best practice is to ensure all staff members receive annual trainings to update or correct routine practices. Additionally, staff member turnover or movement within a district is common, 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 and that the plan is updated annually.
3. The district should ensure that all applicable 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. It should also consider making attendance at these trainings mandatory for all applicable staff members and ensure that attendance rosters are completed for all trainings.

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
July 2020 Rating:	Omitted per SB 98, Section 102 due to COVID-19 pandemic
July 2021 Rating:	2
July 2022 Rating:	3
July 2023 Rating:	3
July 2024 Rating:	3



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 errors, fraud or misappropriation of funds by employees in the normal course of business.

The district has made considerable progress on its plan to implement a formalized internal audit program. Specifically, the district has adopted the following board policies and administrative regulations on December 13, 2023, to support an internal audit program:

- BP 3480-Internal Audit provides a guide for the district's process of conducting internal audits, resolving audit findings, and enhancing its operational procedures.
 - BP and AR 3233-Monitoring and Audit Resolution emphasize the importance of addressing audit findings and provide for a structured audit resolution process.
2. The district has previously assigned the function of internal audit to the director of fiscal services; that position has been vacant for much of the review period. Consequently, the senior executive director of fiscal services has assumed responsibility for managing the internal auditing program.

In February 2023, the business services staff completed a review of the high school ASBs to identify and correct any potential weaknesses or issues in operational procedures. With formal procedures in place, business services staff indicate the district plans to complete an internal review monthly in specific areas such as purchase requisitions, payroll, and accounts payable.

Internal audits should first be focused on those areas of weakness identified in the district's annual independent audits to ensure organizational risk is minimized, and policies, procedures, laws, and regulations are followed. Internal audit reports or summaries should include sufficient quantifiable detail so that progress is measurable upon follow-up. Detailed recommendations should also be described. 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.

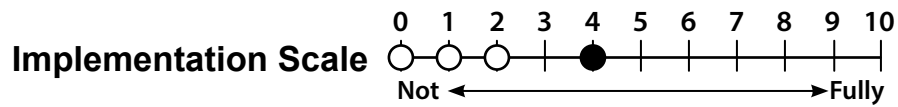
3. Management is responsible for resolving any findings and recommendations from the district's annual independent audit. In January 2024, the senior executive director of fiscal services presented the final 2022-23 audit report to the Audit and Finance Committee. Follow-up information should be presented to the committee to ensure audit finding corrective action plans are implemented and resolved in a timely manner. Additionally, operational procedures should be reviewed and updated to prevent similar findings from occurring in the future.

Recommendations for Recovery

1. The district should ensure that internal audit practices are fully implemented consistent with BP 3480.
2. The district should implement and adhere to its monitoring and audit resolution board policy and administrative regulation, including procedures describing the process for conducting internal audits such as the format for reporting findings and recommendations, and the process for resolving internal and external audit findings.
3. The district should ensure the Audit and Finance Committee performs its oversight responsibilities to monitor internal and external audit finding resolutions.
4. Internal and external audit findings should continue to be reported to the Audit and Finance Committee, which should then report to the county administrator/advisory board. If circumstances merit such action, the county administrator should report possible irregularities that may warrant a fraud audit to LACOE for further investigation.
5. The district should ensure it has sufficient qualified staff in the Business Services Department who are trained and cross-trained to fully implement and expand internal audit practices to improve weaknesses in control activities identified in 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
July 2020 Rating:	Omitted per SB 98, Section 102 due to COVID-19 pandemic
July 2021 Rating:	1
July 2022 Rating:	2
July 2023 Rating:	1
July 2024 Rating:	4



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. As discussed in Standard 2.3, a representative from the advisory board has been appointed to serve on the Audit and Finance Committee, and board members' attendance and participation at most board meetings has continued during this review period. Interviews indicated that advisory board members are involved and ask questions at meetings and continue to learn about the budget and the district's financial condition and that one advisory board member also attended the CSBA's annual conference during this review period.
2. The online agenda for the March 15, 2023 regular board meeting included the approval of the 2022-23 second interim budget report and provided a PowerPoint presentation, the SACS documents, a written narrative, and the FSP as attachments. The PowerPoint presentation contained an explanation of some key budget terminology and information such as the financial reporting cycle; certification status; prior years' enrollment trends; a summary of budget changes from one reporting period to the next; a summary of the unrestricted, restricted and combined general fund budget totals; contributions to restricted resources; components of the unrestricted ending fund balance; a summary of the unrestricted general fund MYFP; cash flow projections for the current year; and the updated FSP. The narrative report included information about many of the major assumptions used to develop the budget and MYFP; however, it did not include all major assumptions such as those for step-and-column costs and increased costs for health and welfare benefits. The documents showed projected deficit spending in the unrestricted general fund of \$8.0 million in 2024-25. The meeting minutes indicated that the CBO gave a presentation regarding the second interim report and that the advisory board provided comments regarding the item prior to its approval by the county administrator with a positive certification.
3. The online agenda for the June 28, 2023 regular board meeting included the adoption of the 2023-24 budget and provided a PowerPoint presentation, a written narrative, and the FSP as attachments. (Although the SACS documents were included on the agenda for the June 21, 2023 meeting, where the budget was presented and the accompanying public hearing was conducted; the September 13, 2023 board agenda indicated a correction was needed because the SACS documents were not included on the June 28, 2023 online agenda when it was posted to the district website. At the time of FCMAT's review, the SACS documents had been added to the agenda attachments.) The PowerPoint presentation contained an explanation of some key budget terminology and information such as the financial reporting cycle; various tables comparing the estimated actuals to the

proposed budget; enrollment and ADA trends; many of the major assumptions; MYFP summaries for the unrestricted general fund; contributions to restricted programs; and the updated FSP. The narrative report included information about the major assumptions used to develop the budget and MYFP. The documents showed projected deficit spending in the unrestricted general fund of \$13.5 million in 2023-24, \$3.6 million in 2024-25, and \$11.1 million in 2025-26. The June 21, 2023 meeting minutes indicated that the CBO gave a presentation on the budget and that the advisory board provided comments regarding the item. The June 28, 2023 meeting minutes indicated that the county administrator approved the budget.

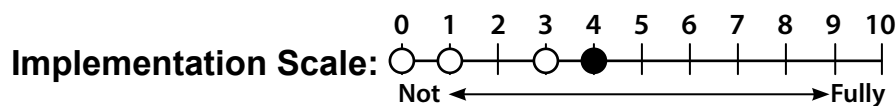
4. The online agenda for the December 13, 2023 regular board meeting included the approval of the 2023-24 first interim budget report and provided a PowerPoint presentation, the SACS documents, and a written narrative as attachments. The PowerPoint presentation contained an explanation of some key budget terminology and information such as the financial reporting cycle; certification status; enrollment and ADA trends; a summary of budget changes from one reporting period to the next; many of the major assumptions; a summary of the unrestricted general fund MYFP; contributions to restricted programs; a budget summary of each of the district's other funds; and cash flow projections for the current year. The narrative report included information about many of the major assumptions used to develop the budget and MYFP; however, it did not include all major assumptions such as those for step-and-column costs and increased costs for health-and-welfare benefits. The documents showed projected deficit spending in the unrestricted general fund of \$8.1 million in 2023-24, \$19.0 million in 2024-25, and \$16.3 million in 2025-26. The meeting minutes indicated that the CBO gave a presentation on the first interim report and that the advisory board provided comments regarding the item prior to its approval by the county administrator with a positive certification.
5. The SACS report format is highly technical, complex and difficult to read, necessitating some guidance and explanation. Additionally, the SACS report alone does not demonstrate the link between the budget and the district's standards, goals and student needs. As indicated above, a PowerPoint presentation and written narrative were also provided at each reporting period, and the CBO made presentations at each board meeting to help communicate financial information. The information provided in the online agenda backup materials at each reporting period should consistently include all the major assumptions used to develop the budget and multiyear projection and be based on the most current data available at the time. 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.
6. The county administrator sends a WEEKLY BOARD MEMO to the district's advisory board members. The documents provided to FCMAT show that the memos include updates about topics such as student enrollment, facilities, school consolidation, and various issues related to the Human Resources, Educational Services and Business Services departments. The memos also include upcoming board and committee meeting dates and a copy of the county administrator's newsletter to staff, students, families, and the community.

Recommendations for Recovery

1. The district should conduct, and the advisory board members should attend, board study sessions/workshops to receive more detailed information on their role in developing the budget and its connection to student achievement. The advisory board members should also continue to attend outside budget workshops.
2. The district should consistently provide advisory board members with all the SACS forms and a written narrative that includes comprehensive financial information in an understandable format and the complete set of major assumptions (based on the most current information available at the time) used to develop the budget, interim reports and MYFPs. This information should be provided in the online agenda backup materials.
3. The district should continue to revise its FSP as needed and implement the plan to ensure fiscal solvency, include the advisory board and community throughout the process, and ensure the plan is approved by the county 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
July 2020 Rating:	Omitted per SB 98, Section 102 due to COVID-19 pandemic
July 2021 Rating:	4
July 2022 Rating:	4
July 2023 Rating:	4
July 2024 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 advisory board, staff, community and employee associations, is the LCAP, a comprehensive district plan that must be aligned with the budget. Per EC 52060, the district's LCAP (as well as the LCAP for each district-operated charter school) 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 the proposed 2023-24 LCAP was held at a regular board meeting on June 21, 2023. The minutes indicated that one individual provided public comments during the hearing. Prior to the public hearing, the CAO and the executive director of state and federal programs gave a presentation regarding the LCAP, and the minutes indicated the board provided comments regarding the presentation and that four of the advisory board members were at the meeting.
 - The county administrator adopted the 2023-24 LCAP at the June 28, 2023 regular board meeting; however, adoption of the 2023-24 budget preceded adoption of the LCAP on the board agenda. The minutes indicated that four of the advisory board members were 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. EC 52060 states the following:

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.

The LCAP documents provided at the June 21, 2023 and/or June 28, 2023 board meetings included the survey results from students, parents, and staff; indicated that numerous groups were engaged in the LCAP process; listed several Educational Partner LCAP Committee meeting dates and stated that committee meetings were open to the community.

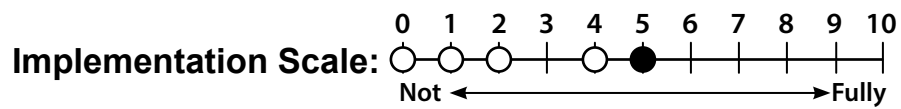
3. As discussed previously, the district has an Audit and Finance Committee (formerly the Budget Advisory Committee), and the district's website shows that six committee meetings were conducted during this review period. The 2023 Budget Advisory Committee member list indicated that committee membership included the county administrator, one advisory board member, a district/school administrator, bargaining unit representatives, a parent/community member, students, and facilitators from the business office.
4. Interviews indicated that the monthly online meetings with each principal to discuss their budgets and staffing were discontinued during this review period. Individual meetings are now scheduled during budget development, as needed at each financial reporting period, and at the request of principals; budget information is also presented at monthly principals' meetings. Meetings include staff from the business office as well as Educational Services and/or Human Resources based on the topics discussed. Interviews were inconsistent about department leaders' involvement in development of their respective 2023-24 budgets; however, documents provided to FCMAT, including some budget development templates, indicated that budget development meetings were scheduled with numerous department leaders in April 2023. Interviews further indicated that group and individual meetings are conducted with department leaders regarding budget monitoring.

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 continue to ensure that the LCAP guides budget development and is incorporated in the budgeting process.
3. The district should continue to routinely schedule and conduct Audit and Finance Committee meetings.
4. The district should continue to seek input and 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
July 2020 Rating:	Omitted per SB 98, Section 102 due to COVID-19 pandemic
July 2021 Rating:	4
July 2022 Rating:	4
July 2023 Rating:	4
July 2024 Rating:	5



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. BP 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.

BP and AR 3100-Budget, were adopted on February 20, 2019. These documents are specific to budget development and adoption, outline the board's budgetary responsibilities 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 district adopted its 2023-24 LCAP at the June 28, 2023 board meeting; the document included the LCFF Budget Overview for Parents and states that "This chart provides a quick summary of how much Inglewood Unified School District plans to spend for 2023-24. It shows how much of the total is tied to planned actions and services in the LCAP." The SACS criteria and standards forms for the 2023-24 adopted budget indicated that the district's budget includes the expenditures necessary to implement the LCAP, and the August 29, 2023 oversight letter indicated that the county office approved the district's LCAP and budget. The 2023-24 budget and first interim narrative documents also briefly refer to the LCAP.
3. The FSP is a multiyear strategic blueprint critical to the district's ability to regain fiscal solvency. The 2023-24 adopted budget narrative included the updated FSP, and the document was provided with the June 28, 2023 board meeting materials. The updated

2023-24 first interim FSP was pulled from the December 13, 2023 agenda and was subsequently approved at the January 17, 2024 board meeting. The FSP indicated that some of the planned reductions were included in the first interim report and that some were not; it projected a remaining unrestricted general fund deficit of \$5.6 million in 2023-24, \$8.1 million in 2024-25, and \$5.5 million in 2025-26 after all the planned actions are implemented.

4. The county administrator approved the 2022-23 Budget Development Calendar at the February 15, 2023 board meeting; however, the calendar appears to be related to 2023-24 budget development because the first date listed was January 2023, and the 2022-23 budget was required to be developed and adopted by July 1, 2022. The calendar included due dates for completing some actions related to budget development, but it did not include the department and/or position responsible for completing each task. The calendar did not include several key tasks for budget development such as the date for completion of staffing projections, the date that department managers were to receive budget forms/worksheets, and the date that site administrators and department managers were to submit the completed forms/worksheets to the business office. A document titled Budget Timelines and Decision Making Points was provided to FCMAT and included more details regarding some of the 2023-24 budget development tasks and the department or position responsible for completion. However, the timeline began in March 2023 and did not include all of the key budget development tasks. The county administrator approved the 2024 Budget Calendar at the December 13, 2023 board meeting. The calendar includes due dates and the department and/or position responsible for completing many, but not all, of the key actions related to budget development.
5. During a prior review period, the Business Services Department revised the Budget Development Process for School Sites and Department manual that provided some information to administrators about 2021-22 budget development. It included information regarding projected school site enrollment; employee position types; and preliminary general fund, supplemental and concentration grant, and Title I site allocations. The business office also provided school sites with budget development worksheets, which included instructions for completion, site allocations by resource, actual expenditures to date, a position control site staff list and a chart of accounts. During the current review period, the same manual with 2021-22 budget information was provided to FCMAT.
6. School site budget development worksheets were provided for 2023-24, and they included instructions for completion, site allocations by resource, actual expenditures to date, a position control site staff list, and a chart of accounts for object codes and locations. The allocation tabs indicated the budget information was for 2023-24 but referred to a 2022-23 School Site Budget Development Manual. Documents provided to FCMAT for 2023-24 budget development also included various spreadsheets for LCFF calculations, several revenue allocations, position control, teacher staffing ratios, and budget development templates for some departments. No documentation was provided about 2023-24 enrollment and ADA projections, staffing formulas other than those for teachers, or the

formulas used to determine site and department allocations. Interviews indicated that the district continued to use consultants during this review period to provide support for budget development.

7. In some previous review periods, the district experienced significant year-over-year carryovers of Title I funds, which required a waiver to be filed for excess carryover beyond the 15% allowance. Providing carryover funds late in the school year, either at the districtwide or school site level, puts the district at risk of exceeding the maximum carryover amount allowed by restricted funding sources. During the current review period, staff indicated that carryover funds are included in the budget at the first interim reporting period, and the 2023-24 first interim narrative report discussed the inclusion of some carryover funds.

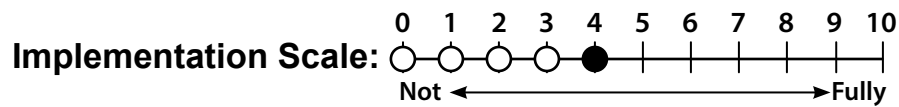
Recommendations for Recovery

1. The district should consistently include a brief discussion and/or summary of the LCAP expenditures in the budget narrative documents so readers can easily determine the extent of its inclusion in the budget at each reporting period.
2. The district should continue to revise its FSP as needed and implement the plan to ensure fiscal solvency.
3. The district should ensure that a budget calendar is developed and implemented each year, and that it includes deadlines for all major budget tasks and the department and/or position assigned to complete each task. The calendar should be disseminated to all who are responsible for such tasks.
4. The district should ensure that site administrators and department managers are an integral part of budget development and continue to provide them with training on budget development and monitoring.
5. The district should continue to train and cross-train qualified staff to complete budget development. It should ensure that consultants hired by the district provide training to district staff to build internal capacity.
6. The district should continue to use standardized budget worksheets for school sites and departments; budget worksheets should include consistent information about the budget development year. Each site/department budget manager should be required to complete the worksheets indicating the account codes where funds are to be budgeted and submit the completed forms to the business office.
7. The district should include carryover in site and/or districtwide budgets before the first interim reporting period, but only after it has finished closing its books for the previous fiscal year. Site and department administrators should be notified when carryover is provided and the amount for each resource.

8. 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
July 2020 Rating:	Omitted per SB 98, Section 102 due to COVID-19 pandemic
July 2021 Rating:	3
July 2022 Rating:	4
July 2023 Rating:	4
July 2024 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

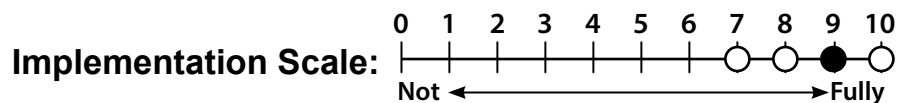
1. EC 42127(a)(1) and 52062 require school districts to hold two separate public board meetings at least one day apart, the first for the LCAP and budget public hearings, and the second for the LCAP and budget adoption. The LCAP adoption item must precede the budget adoption item (EC 42127(a)(2)(A)). 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.
2. The district made presentations regarding the proposed 2023-24 LCAP and the proposed 2023-24 budget at its June 21, 2023 board meeting. Later in the meeting, the district conducted public hearings seeking input on the proposed 2023-24 LCAP and the proposed 2023-24 budget. The minutes indicate that one individual provided public comment for the public hearings.
3. Per EC 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, 2023 meeting minutes indicate that the 2023-24 LCAP and the 2023-24 budget were adopted at least one day after the public hearings. However, the budget was adopted prior to the adoption of the LCAP.
4. The district prepared its 2023-24 proposed budget and LCAP, and Form CB (school district certification) of the budget documents indicated these documents were made available for public inspection at least three days prior to the board meeting scheduled for a public hearing as required by EC 42127(a)(1) and 52062(b)(1).
5. The county office's review letter dated August 29, 2023 approved the district's 2023-24 LCAP and budget. The letter noted that the district projected deficit spending of approximately \$13.5 million in 2023-24, a deficit of \$3.6 million in 2024-25, and a deficit of \$11.1 million in 2025-26. The district was required to address deficit spending in the update to its FSP and submit it with the 2023-24 first interim report.
6. 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 one day prior to the board meeting to adopt the LCAP and budget, on or before July 1 of each year, in accordance with EC 52062.
2. The district should ensure that action on the LCAP precedes action on the proposed budget in accordance with EC 42127(a)(2)(A).
3. 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
July 2020 Rating:	Omitted per SB 98, Section 102 due to COVID-19 pandemic
July 2021 Rating:	10
July 2022 Rating:	10
July 2023 Rating:	10
July 2024 Rating:	9



6.2 Budget Adoption, Reporting, and Audits

Legal Standard

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

Finding

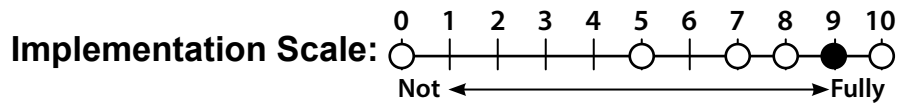
1. Governor Gavin Newsom signed the 2023-24 State Budget Act on June 27, 2023; therefore, the district was required to make public any budget revisions made as a result of the enacted state budget by August 11, 2023. The district's adopted budget was based on the May revision, which differed from the enacted state budget. Some differences included an increase to estimated lottery revenue per ADA and reductions to several one-time block grant revenues. Notably, the Arts, Music, and Instructional Materials Discretionary Block Grant was reduced to 94.4% of the original allocation and the Learning Recovery Emergency Block Grant was reduced by 14.3%. FCMAT found no evidence that the district made any revisions to its budget to reflect revenue or expenditure increases or decreases required as a result of the enacted state budget.

Recommendations for Recovery

1. The district should follow the requirements of EC 42127(h) within 45 days of the governor signing the annual Budget Act.
2. The district should present any budget revisions to the county administrator for approval.

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
July 2020 Rating:	Omitted per SB 98, Section 102 due to COVID-19 pandemic
July 2021 Rating:	10
July 2022 Rating:	10
July 2023 Rating:	9
July 2024 Rating:	9



6.3 Budget Adoption, Reporting, and Audits

Legal Standard

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

Findings

1. During this review period the district filed the following interim reports:
 - 2022-23 second interim report, approved at a regular board meeting on March 15, 2023
 - 2023-24 first interim report, approved at a regular board meeting on December 13, 2023

Financial reports for each interim reporting period submitted to the county office during this review period were in the SACS format. 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. EC 42130 requires that the second interim report describe the district's financial and budget status for the period ending January 31 and be approved by the district's board within 45 days, or by March 15, 2023. Minutes of the district's March 15, 2023 board meeting indicated approval of the 2022-23 second interim report in compliance with the statutory deadline.
3. Because the district filed a positive certification for its 2022-23 second interim report, it was not required to submit an EOY financial statement, projecting its fund and cash balances through June 30, 2023, for the period ending April 30, 2023. This is commonly referred to as a third interim report.
4. EC 42130 requires that the first interim report describe the district's financial and budget status for the period ending October 31, and be approved by the district's board within 45 days, or by December 15, 2023. Minutes of the district's December 13, 2023 board meeting indicated approval of the 2023-24 first interim report in compliance with the statutory deadline. Interviews indicate that the district relied less on consultants to prepare the 2023-24 first interim.

The district's 2023-24 first interim report shows a projected unrestricted general fund deficit of \$8.1 million in 2023-24, a deficit of \$19.0 million in 2024-25 and a deficit of \$16.3 million in 2025-26. The district's first interim FSP, approved by the county administrator on January 17, 2024, includes ongoing expenditure reductions and revenue increases of \$13.5 million in 2023-24, and additional expenditure reductions totaling \$18.9 million in 2024-25 and \$23.8 million in 2025-26. The county office's review letter stated that a portion of the FSP's cost savings and expenditure reductions are included in the first interim and MYFP. The district needs to follow through with expenditure reductions and/or revenue enhancements to eliminate the operating deficit and maintain the required reserve for economic uncertainties.

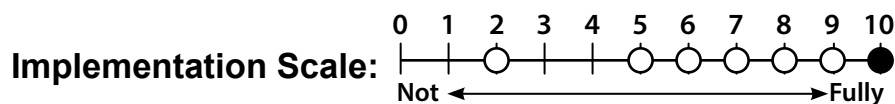
5. Inquiries with county office staff confirmed that the district submitted interim reports within the appropriate timelines. The county office's review letter for the district's 2022-23 second interim report was dated April 10, 2023, and the review letter for the 2023-24 first interim budget report was dated January 11, 2024. The county office's 2023-24 first interim review letter stated that the district should be able to meet its financial obligations for the current and subsequent two fiscal years and concurred with the district's positive certification. The county office expressed concerns about the projected trend of deficit spending and its impact on the district's ability to maintain the required reserve in future years. The letter noted that the unrestricted general fund balance is projected to decrease from a beginning balance of \$49.9 million in 2023-24 to an ending balance of \$6.6 million in 2025-26, and that it must continue to implement the cost savings and expenditure reductions identified in its FSP to sustain its fiscal stability.

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 ensure that the consultants it uses train district staff to build internal capacity.
3. The district should continue to ensure that all budget reports are approved by the county administrator and filed with the county office on time and include a plan to meet all financial criteria and standards for fiscal stability.

Standard Fully 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
July 2020 Rating:	Omitted per SB 98, Section 102 due to COVID-19 pandemic
July 2021 Rating:	8
July 2022 Rating:	9
July 2023 Rating:	9
July 2024 Rating:	10



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. During the 2022-23 fiscal year, the district continued its transition to LACOE's BEST system, which replaced LACOE's PeopleSoft financial system. The BEST system provides better integration between purchasing, budget and accounting and gives end users the ability to have on-demand data and access to real-time reports regarding their accounts, including requisitions, purchase orders, contracts and payments.

Interviews indicated that district staff, including business office personnel, school site personnel and various department personnel have access to training on the BEST system as required for their roles. According to LACOE's website, the county office offers training via instructor-led webinars as well as self-guided e-learning courses.

2. In a prior review period, the district was using the budget reports available from the PeopleSoft financial system and providing those to sites and departments monthly and/or on request. Site and department staff had been trained to access their budgets directly through PeopleSoft and did not need to rely on reports received from the Business Services Department for current budget information. Interviews indicated that since the implementation of BEST, business office staff have resumed producing monthly budget reports for each school site and department. The BEST system is completely web-based and site/department users have been granted authorization from the district office for access to the various modules to view their budget reports. In addition, users have completed training for the requested application. At the time of FCMAT interviews, not all sites/departments were comfortable accessing their budget reports through the BEST portal. As a result, business services staff is tasked with creating monthly reports for each site/department. Once these reports are created, sites have access to them through a shared Google drive, or they are sent via email. Site and department staff need additional training on accessing current budget information including expenditures, encumbrances, and remaining balances in the financial system.
3. Various business office staff meet with site/department personnel to review their budget reports, offer assistance with budget issues and provide training. Meetings include staff from the Educational Services Department to ensure sites use categorical funds correctly. FCMAT's review of the district's categorical program budgets found large remaining balances in the various Title programs, Educator Effectiveness grant, Expanded Learning Opportunities Program and A-G Completion Improvement Grant programs as of January 2024, which represents approximately 50% of the fiscal year. For example, 13 school sites had unspent funds equal to 70% or more of their Title I allocation, and three departments had unspent

funds of over 70% of their Title II, III, and IV program funds. The district's Elementary and Secondary School Emergency Relief (ESSER) III allocation, tracked between two program codes, shows one overspent by 83.7% while the other program was underspent by 83.9%. Although the ESSER III funds are not required to be fully spent until September 30, 2024, funds that are not spent in a timely manner or not according to the district's expenditure plan may need to be returned to the state. While some unused allocations were in the site's supplies and services accounts, some staffing allocations had 100% remaining as unspent. Typically, the remaining balances in salary accounts reflect the remaining months in the fiscal year (e.g., if 50% of the fiscal year is left, the remaining balances in salary accounts should be approximately 50%). The BEST budget reports include a column that shows the percentage of funds remaining in each account line, making it easy for sites and departments to know which accounts need to be spent down. Communication with school sites is critical to keep the site principals and clerical staff informed of their categorical programs and discretionary allocations and to hold the sites accountable for monitoring their budgets.

4. During this review period, the district used the BEST financial system for centralized budgeting and purchase requisition processing. 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 executive director of state and federal programs, if necessary, to ensure program compliance with state and federal grants. Additionally, if sites or departments purchase technology equipment, the purchase requisition is routed to the executive director of IT for approval.

The business services position control/budget analyst reviews purchase requisitions under \$10,000 for budget availability before the requisition is forwarded to purchasing for further 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 account line has insufficient funds. Budget availability is determined for the overall site or department budget, not at the object code level; therefore, some object codes can have large negative balances and others positive balances.

5. Prior to the implementation of the BEST financial system, the district used a Budget Transfer Request Form initiated through Informed K12. According to the budget transfer procedures, this form was created to address issues with purchase requisitions that would otherwise not have been processed or would have been delayed due to insufficient funds. The form was initiated by sites and departments, followed by approvals of the cabinet-level administrator and/or executive director of state and federal programs. Budget transfer requests are now made by sites and departments via email to the business office. Interviews indicated, however, that the business office does not enter budget transfer requests as they are submitted but instead processes large budget transfers at each interim reporting period unless a significant or major change is made to a specific program. FCMAT's review of the district's budget transactions report confirmed that the majority of budget transfers occur after each interim reporting period, as stated in interviews. A best practice is to process any known budget adjustments in a timely manner to ensure the most up-to-date and accurate budget throughout the year.

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 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 and prevent duplication of work by the sites/ departments that maintain Excel spreadsheets to track their budgets.

6. The BEST financial system posts a preencumbrance as soon as a purchase requisition has been created and reduces the available budget in real time. On the budget inquiry page, the BEST system displays columns that reflect the current budget, encumbrances, actual expenditures, and unobligated amounts. When a user selects a specific account line, a preview window opens that displays amounts for preencumbrances, but those amounts are already deducted from the unobligated amount column, which reflects the available amount for that specific account line.
7. FCMAT continues to recommend that business office staff be evaluated to ensure staff have the necessary skills and ongoing training to perform essential functions. The district has implemented best practices for some critical functions that include basic budgeting practices, but has still not implemented proper budget monitoring or proper alignment of budget to actual expenditures. Neglecting to reconcile actuals with projected budgets and make necessary adjustments throughout the year can result in inaccuracies in the district's financials. 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.
8. FCMAT's review of the district's 2022-23 unaudited actuals found that the district had a net increase of \$18.1 million in the unrestricted general fund balance and an increase of \$26.7 million in the restricted general fund balance. The increase to the unrestricted fund balance was approximately \$6.8 million more than what was estimated on the district's estimated actuals report approved in June 2023.

The comparison table below shows the variances in salaries and benefits between various financial reports and the final unaudited actuals. The first interim report, both unrestricted and restricted expenditures for salaries and benefits were overstated by 4.91% and 11.82%, as compared to the unaudited actuals. These discrepancies fluctuated over the fiscal year as actual expenditure data became available. At second interim report, again both unrestricted and restricted expenditures for salaries and benefits were overstated by 1.48% and 6.66% as compared to unaudited actuals. Notably, the district's estimated actuals, as presented in the 2023-24 adopted budget, showed a reasonable slight overstatement for unrestricted expenditures but a 5.12% overstatement for restricted expenditures. It appears that the work being done on the unrestricted programs for employees' salaries and benefits should be completed with the same thoroughness for the restricted programs at each of the interim and estimated actuals financial reporting periods.

Fiscal Year	2022-2023									
Reporting Period	Adopted Budget		First Interim		Second Interim		Estimated Actuals		Unaudited Actuals	
EXPENDITURES:	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted
Certificated Salaries	30,080,174	11,223,676	32,039,736	15,185,216	30,957,182	14,614,265	30,957,182	14,614,265	29,903,087	13,723,554
Classified Salaries	12,791,218	8,609,486	11,696,947	9,761,385	11,122,498	8,697,342	11,122,498	8,726,070	10,003,983	8,463,605
Employee Benefits	22,024,017	14,535,200	21,450,685	15,179,581	20,833,196	14,593,457	20,579,577	13,952,611	22,077,322	13,194,525
TOTAL EXPENDITURES:	\$64,895,409	\$34,368,362	\$65,187,368	\$40,126,182	\$62,912,876	\$37,905,064	\$62,659,257	\$37,292,946	\$61,984,392	\$35,381,684
Variances:										
Vs. Unaudited Actual	-4.49%	2.95%	-4.91%	-11.82%	-1.48%	-6.66%	-1.08%	-5.12%		

9. In the 2022-23 fiscal year, the district hired a consultant to reconcile the balance sheet accounts. The district posted an adjustment of -\$929,895.21 to the general fund ending balance, and ending fund balance adjustments were made to most of the district's other funds. Based on a review of the district's 2023-24 general ledger, FCMAT did not identify any reconciling entries to its balance sheet accounts. Some receivable and payable accounts were cleared by activity during the first six months of the year; however, FCMAT observed many receivable and liability accounts that had not been cleared. In some resources, receivables that had been set up at year-end close remained uncleared, although receipts were posted to revenue accounts in the current year, overstating revenues in the current year. In addition, unearned revenues posted at year-end close were not reversed in the current year. Unreconciled balance sheet and general ledger accounts, especially over multiple years, are an internal control weakness that can adversely affect the district's operating budget, cash and net position. District leadership should make reconciliation a priority in the current year.

The balance sheet reconciliation performed by the district's consultant resulted in a restatement to fund 76 totaling \$793,585.56 in the 2022-23 fiscal year. However, in the 2023-24 fiscal year, FCMAT did not identify any reconciling entries posted to the general ledger, and while a few of the balance sheet accounts in fund 76 were cleared, the majority of the accounts were not cleared. As further discussed in Standard 8.2 and 10.4, the district does not routinely reconcile and clear its balance sheet accounts and fund 76, which can lead to material misstatements of its fund balance.

10. The district continues to make extremely large unrestricted general fund contributions to support special education program costs including transportation. According to the 2023-24 first interim financial report, the contribution to special education is projected to be \$25.8 million, or 72.34% of the total special education expenditures. The 2022-23 unaudited actuals financial data shows a contribution of \$21.2 million, or 58.55% of the total special education expenditures.

FCMAT's review of the maintenance of effort (MOE) forms found that the district is not properly coding the contribution to special education transportation. The district should ensure that when processing the contribution within the financial system, it includes the appropriate designated special education goal so the MOE report within the SACS financial software accurately reports it.

11. Interviews with staff confirmed that budgeted expenditures and vendor invoice tracking for special education costs, including NPS/NPA, lack thorough management review. FCMAT has continued to identify the need for internal controls and procedures to properly project expenditures and to implement special education cost containment measures, and the need for additional oversight for all special education program expenditures. (Additional information is provided in Standard 20.1.)

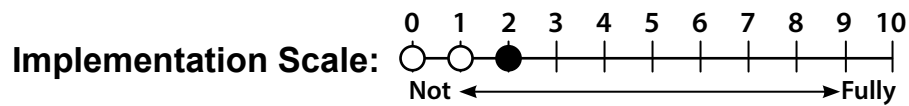
Recommendations for Recovery

1. The district should continue to use the controls available in the new purchasing system so that funds are encumbered at the requisition level, and it should not override the controls allowing the purchase to proceed without sufficient funds.
2. The district should reinstate the implementation of 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. The district should process budget transfers timely rather than only at interim reporting periods to prevent overspending budget allocations.
4. The district should continue to send budget reports to site and department administrators at least monthly and encourage administrators and managers to use the online capability in the financial system to review their site and/or department budgets.
5. The district should ensure that categorical funds are spent appropriately and in a timely manner to avoid having to return funds to the state.
6. The district should ensure that the budget is routinely monitored and properly aligned with projected revenues and expenditures.
7. The district should review and reconcile balance sheet accounts and fund 76 monthly.
8. The district should ensure that when processing transfers within the financial system, it includes the designated special education goal to accurately report contributions in the MOE report within the SACS financial software.
9. The district should evaluate business office staff to ensure they have the necessary skills, are properly trained and held accountable to perform essential functions.

10. The Business Services Department and special education management should review encumbrances for NPA/NPS services and other special education expenditures 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
July 2020 Rating:	Omitted per SB 98, Section 102 due to COVID-19 pandemic
July 2021 Rating:	1
July 2022 Rating:	2
July 2023 Rating:	2
July 2024 Rating:	2



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 transitioned to LACOE's BEST financial system in January 2022, with full implementation of the budget and finance modules on July 1, 2022. The district has not yet implemented the BEST system's HCM module, a human resource and payroll system for position control, personnel management, and payroll accounting. The district still uses the HRS, a personnel, payroll and retirement system that is separate from, but integrated with BEST. The BEST System has replaced the PeopleSoft financial system, and eventually HRS, with an integrated budgeting, financial, human resources, and payroll system. The position control module is located within HRS as a separate database. The district fully implemented the position control module several years ago. During FCMAT's fieldwork, district staff from HR and payroll had been attending training for the new HCM system and were preparing to go live in May; however, FCMAT was informed after fieldwork that the date to go live had been postponed to October.

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 HR and Business Services departments are established to ensure separation of duties and continual maintenance of changes in personnel and positions. Used properly, position control is a valuable tool. The district has continued to experience turnover in critical positions within the Business Services and HR departments, both of which have a critical role in the maintenance of the position control process and system.

2. As recommended in previous reviews, each position should ideally be stored in the database using a unique position control number. When the district implemented position control, groups of like employees with similar funding sources at each site were established using one position control number. Using the position control system 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 budgeting, 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. The district does not have an effective process in place to reduce the number of FTEs allocated to a position when the number of authorized FTEs is reduced.
3. Interviews indicated that district staff recognizes it cannot monitor the budget properly if the position control database is not accurate. The district has continued to work on implementing processes and procedures to ensure both Business Services and HR

departments' staff have been trained correctly in position control. Interviews indicated that the departments have continued to meet monthly to review and reconcile positions within position control, but position control is still not reconciled to actual payroll. Additionally, HR and payroll staff have been attending training on the new HCM system that will be going live in October 2024.

4. The position control system should include amounts for items such as overtime, extra-duty pay, stipends, substitutes, vacation payouts, and estimated step-and-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 items such as overtime that are included in several different account codes. This will reduce the volume of work for HR and Business Services department staff to manage these additional compensations.

Additionally, the way that the district accounts for overtime, extra-duty pay, stipends and substitutes show 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 HR Department.

5. The 2023-24 first interim budget position control report did not include the actual-to-date payroll information, which would be helpful in determining if the district has over- or underbudgeted positions. FCMAT's review of the position control report found some monthly salary amounts did not align with actual payroll, nor did the report include actual reductions for the periods in which positions were vacant. While a district typically has vacancies throughout the fiscal year, forecasting the full costs of these positions is not a best practice because unfilled positions 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.
6. Despite turnover among team members, the key personnel in HR and Business Services responsible for overseeing the position control reconciliation process have remained in their roles. However, it appears that the district is mainly using the position control report to ensure all positions are accounted for but is no longer integrating it with actual payroll information for budgetary accuracy. Interviews indicated that despite the efforts to ensure accuracy between the departments, there still seem to be persistent issues, such as incorrect employee pay locations. The pay location is a specific location where an employee works and receives their paystub or paycheck. Additionally, FCMAT's review of the actuals report found that a new staff member was hired in November or December but they were not reflected in the position control report. This is concerning because interviews indicated that the HR and business services staff were still meeting monthly or as needed; however, according to interviews, the staff's availability has been limited due to the HCM training schedule.

It is crucial to maintain focus on keeping the position control report as accurate as possible and prioritize the importance of the reconciliation meetings between HR and Business Services. These meetings play a crucial role in ensuring all positions are accounted for and reconciled, serving as a checkpoint for discrepancies and budgetary alignment. Despite the demands of the HCM training schedule, preserving the integrity of these processes remains critical for effective financial management.

7. The district uses Informed K12, a digital workflow processing software, for personnel requisitions. Requests move electronically from the initiator through the approval process and ultimately are used to update position control. In a prior review period, the district revised the 13-step process and implemented a nine-step process that has reduced the approval processing time. FCMAT's review of the Informed K12 workflow chart shows that it includes positions in an approver role that are no longer occupied. FCMAT was also unclear where in the nine-step process county administrator approval occurs. The district should ensure that the workflow chart reflects the current process and should review and update its approvers when staff changes occur.
8. Interviews with business office staff indicated that the business office provides the site principals with staffing reports monthly during the process of constructing next year's budgets. However, once the school year begins, these reports are only distributed quarterly and typically during the December principals' meeting. Each administrator is to verify his or her list and report any errors, then the business office staff works with HR to process any necessary revisions in the position control system. During interviews, there seemed to be some confusion about which database is used to track this data. The HR Department uses Airtable to manage employee data and the Business Services Department uses an Excel sheet that originates from the HRS system, and it was unclear which report is provided to the sites. The sites should receive the staff reports from the position control system that are used for financial reporting so any errors can be corrected timely. Additionally, someone needs to be assigned to update the actual HRS system with the position control changes to ensure the accuracy within the system used for budgetary purposes.

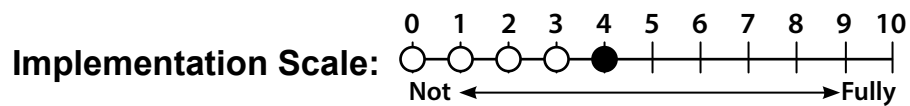
Recommendations for Recovery

1. The district should provide unique position control numbers for each county administrator/board-authorized position.
2. The district should implement a process to ensure that the position control database is updated to reflect a change in the number of authorized FTEs.
3. The district should consider using lump-sum amounts for certain additional compensation in the position control system instead of unique position control numbers.
4. To properly track vacant positions, the district should not account for additional compensation as vacancies in the position control system.

5. Defined roles between the HR 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.
6. 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 county administrator eliminates positions, these should be immediately removed from position control for use in financial projections.
7. The Business Services and HR departments should continue to 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.
8. 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.
9. The district should update and revise its personnel requisition workflow as approver changes are made and should ensure that the workflow chart reflects the current process.
10. All employees involved in the personnel requisition process should be provided with clear instructions on processing requisitions in a timely manner.
11. The district should send position control reports to site and department managers routinely (e.g., during budget development and at each interim reporting period) and ensure that data is reviewed and corrected as needed. The reports should include all the employees at each respective site or department.
12. The district should ensure that the position control reports sent to sites and departments are generated from the database that is used for financial reporting.

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
July 2020 Rating:	Omitted per SB 98, Section 102 due to COVID-19 pandemic
July 2021 Rating:	2
July 2022 Rating:	3
July 2023 Rating:	3
July 2024 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 2022-23 enacted state budget included a COLA of 6.56% plus 6.70% in additional funding for LCFF base grants. AB 181 included some ADA loss mitigation measures including an ongoing change that allows districts to use the greater of current year ADA, prior year ADA, or the average of the three most recent prior years' ADA to calculate LCFF funding. Another provision of AB 181 provided one-time ADA relief that allowed LEAs to use their 2019-20 attendance rate in 2021-22 if the 2019-20 rate was higher and certain conditions were met. These provisions had a positive effect on the district's LCFF revenues and cash balances. The 2023-24 enacted state budget included a COLA of 8.22% for LCFF funding and certain state categorical programs. Additionally, the 2023-24 enacted state budget reduced the funding for the Learning Recovery Emergency Block Grant by approximately 14.3%; an overpayment of nearly \$1.8 million was recovered from the district in October 2023. The district's multiyear projections show continued deficit spending and an erosion of the unrestricted fund balance. The district must work to eliminate the structural deficit in its unrestricted general fund and maintain a positive cash position.
2. The district prepared cash flow projections at budget adoption and interim reporting periods that balance to the budget. The district's 2022-23 second interim report included cash flow projections for both the 2022-23 and 2023-24 fiscal years. The district's 2023-24 adopted budget report included cash flow projections for the 2023-24 and 2024-25 fiscal years. The district's 2023-24 first interim report included cash flow projections for both the 2023-24 and 2024-25 fiscal years. Most months, the district updated its cash flow projections for actual activity and the CBO gave a cash flow presentation at board meetings. The February 2023 board agenda and minutes indicated that the CBO gave a cash flow presentation, but it was not included as an attachment to the agenda. A cash flow projection was not presented at the September 2023 board meeting.
3. The district's 2022-23 cash flow projection submitted with its 2022-23 second interim report appears to reasonably account for the receipt and disbursement of current year revenues and expenditures and prior year revenue and expenditure accruals. The accounts receivable and accounts payable accruals projection at the end of 2022-23 seems reasonable.
4. The district's 2023-24 cash flow projection submitted with the adopted budget report appears to reasonably account for the receipt and disbursement of current year revenues and expenditures and prior year revenue and expenditure accruals. The accounts receivable and accounts payable accruals at the end of 2023-24 seem reasonable.

5. The cash flow projection submitted with the district's 2023-24 first interim report appears to reasonably account for the receipt and disbursement of current year revenues and expenditures and appropriately accounts for the receipt and disbursement of prior year accruals. The projection also shows reasonable estimates of revenue and expenditure accruals at the end of the 2023-24 year. The cash flow projection was completed by a consultant.
6. District staff reported and county office staff confirmed that the county office balances the cash in the financial system with the county treasury. FCMAT was not provided with copies of the cash in county treasury monthly reconciliations.
7. The district does not reconcile the cash with fiscal agent bank account to the district's financial records. Monthly, or at least at the fiscal year-end, the district should post any interest earned or any fees or other expenses from the account to the general ledger. The district provided documentation that the account was closed in July 2022 and the proceeds from the account, \$16,654.48, were deposited to the general fund. However, the 2022-23 unaudited actuals financial statement shows a balance in the cash with fiscal agent account in fund 67, self-insurance fund, of \$16,653.23. This amount should have been cleared during the year-end closing process.
8. Generally, the district deposits cash and checks received into a local bank account one to four times per month and transfers those monies to the county treasury at the end of the subsequent month. However, February 2023 receipts totaling \$218,039.58 were not transferred to the county treasury until April 4, 2023. A check for \$2 million was deposited into the clearing account on May 22, 2023 and was not transferred to the county treasury until June 29, 2023. The district should make transfers of monies held in the clearing account into the proper fund on a timely basis, preferably weekly instead of monthly as is the current practice.
9. The district provided sample clearing account reconciliations for October, November, and December 2023. The October reconciliation was dated November 3, 2023, the November reconciliation was dated December 6, 2023, and the December reconciliation was dated January 2, 2024. Revolving fund reconciliations for October, November, and December 2023 were dated November 3, 2023, December 6, 2023 and January 2, 2024, respectively. Bank statement reconciliations should be completed within two weeks of the receipt of the statement, and based on the sample received, the district is completing the reconciliations timely. The documents demonstrate the reconciliation of the general clearing and revolving cash fund accounts and include the name or signature of the individuals that prepared, reviewed and approved the reconciliations.
10. The revolving account reconciliation for January 2024 shows no outstanding checks issued from the account more than six months old.
11. The revolving account has an approved balance of \$100,000. The reconciled balance in the account on January 31, 2024 was \$93,182.80. Most of the transactions in the district's revolving account are for salary advances or payroll errors. The outstanding balance on January 31, 2024 that was owed to the district by employees, former employees, and board members dating back to March 2014 was \$6,817.20. This amount is for salary advances

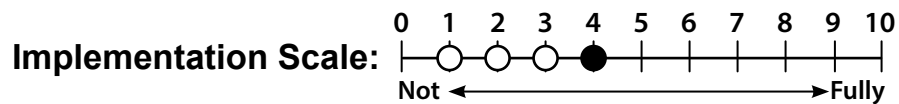
made between March 2014 and May 2020. No progress has been made during this review period on collecting the outstanding payroll advances. However, all salary advances made during the current review period have been collected.

Recommendations for Recovery

1. The district must work to eliminate the structural deficit in its unrestricted general fund and maintain a positive cash position.
2. The district should continue to verify its cash projections monthly and update them for the current and subsequent fiscal year as needed between budget and interim reporting periods. It should ensure that cash flow projections presented to the county administrator/ advisory board are attached to the board agendas posted online for public access.
3. The district should continue to accurately account for revenue and expenditure accruals in the receipts and disbursements sections of the cash flow projection and should continue to account for the receipt of revenues and the disbursement of payables for prior year accruals in the balance sheet section of the cash flow projection. District staff should be trained to prepare the cash flow projection.
4. The district should make transfers of monies held in the clearing account into the proper fund on a timely basis, preferably weekly.
5. The district should reconcile the cash with fiscal agent account at least annually and ensure that the activity in the account is recorded in the financial records.
6. The district should continue to reconcile the revolving and clearing accounts monthly. Reconciliations should be completed shortly after the bank statements are available.
7. The district should continue to cancel and clear any stale-dated checks over six months old from its bank reconciliation monthly and remove them from the outstanding check list.
8. The district should follow up on all outstanding items shown on the revolving fund bank reconciliations, including outstanding advances to former board members and overpayments to employees. All attempts to contact people for repayment should be documented. County administrator approval should be obtained for any amounts written off.

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
July 2020 Rating:	Omitted per SB 98, Section 102 due to COVID-19 pandemic
July 2021 Rating:	4
July 2022 Rating:	4
July 2023 Rating:	4
July 2024 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. As of the date of fieldwork, the Payroll Department was staffed with one lead payroll technician and one payroll manager, who was promoted from lead payroll technician in December 2023. The district was recruiting for a lead payroll technician. The former payroll manager resigned in May 2023 after only seven months in the position.
2. On August 10, 2022, the district approved a contract with a consultant to provide assistance in accounting and budgeting, including payroll, at a cost not to exceed \$50,000. The agreement was amended twice during the 2022-23 fiscal year, increasing the not-to-exceed amount to \$95,000. The contract was not renewed for the 2023-24 fiscal year.
3. Personnel requisitions are created and routed electronically for approval using the Informed K12 system, a digital workflow processing software. After approvals have been obtained, HR staff enters the information into the HRS system. Staff reported processing delays sometimes occur when positions are not set up in the HRS system prior to the payroll deadline, causing manual payroll advances. Documents provided show that 19 handwritten checks were issued for missed payments in the current review period and varied from zero in one month up to four in another month. Interviews indicated that the district is now processing missed payments on supplemental payroll runs, when possible, rather than issuing revolving fund checks. Using the payroll system to process missed payments reduces the risk of overpayments.
4. The district uses the Frontline software system for absence reporting and substitute placement. Employees are expected to use the system to report their absences; however, in some cases, employees call or email the office managers to enter the absence in the system. School sites use sign-in sheets to record employee attendance and use the Frontline reports along with the sign-in sheets to create absence reports in Informed K12. The absence reports are routed electronically to the site administrator for approval and then to payroll. The lead payroll technicians manually transfer the employee absence information from the absence reports to a shared spreadsheet to record employee absences and track leave balances. Payroll meets with HR twice a month to review the leave balances and ensure that payroll docks are entered correctly. However, during the current review period, some employees were overpaid when payroll docks were not entered although employees had exhausted their sick leave accounts. The district provided FCMAT with a blank copy of the monthly absence report reconciliation form. The form includes reconciliation procedures for both the lead payroll technician and the payroll manager with signature and date lines. However, no completed reconciliation forms were provided, so FCMAT cannot determine if the reconciliations were being performed.

5. As mentioned above, school sites use sign-in sheets to record employee attendance and total hours worked. School site office managers transfer the hours/days worked from the sign-in sheets and the Frontline reports to create timesheets. The office managers must enter the number of hours worked each day of the month for each part-time classified employee at the school site. This process is time-consuming and cumbersome. Interviews in prior periods indicated that the district planned to implement the time and attendance feature of the Frontline software system, which will allow for electronic timekeeping and eliminate the need for manual sign-in sheets. Processing timesheets is cumbersome, requiring many hours of manual processing and verification. The implementation of an electronic process will allow the district to avoid manual processing and potential for errors.

Timesheets are created and routed for approval using Informed K12. The site principal approves the timesheets, which are then routed to HR for approval, and then to payroll. This electronic system allows staff to track the form throughout the approval process. Staff reported that some timesheets are not submitted by the payroll deadline for processing, causing manual payroll advances. Some departments still use a manual paper process for timesheets. In a prior review period, staff reported that a signature stamp was used in one department on timesheets. Interviews indicated that this practice was no longer in use during the current review period. The use of a signature stamp provides the opportunity for unauthorized payments and does not ensure that the supervisor reviewed and approved the hours worked.

The lead payroll technician compares the timesheets to the position and rate information in HRS. In addition, the technician prints the certificated and classified personnel rosters that are presented on the board agenda each month to check for approval of personnel items. During a prior review period, the district implemented the use of a spreadsheet, which was maintained on the shared drive. The purpose of the spreadsheet was to minimize the number of manual paychecks when employee changes are not entered timely in the system. HR staff entered payroll changes on the spreadsheet, and payroll staff checked it for changes before processing payroll to ensure the most updated information was included. The spreadsheet is no longer in use. Documentation provided by the district indicates that some overpayments have occurred during the current review period for reasons including duplicate timesheets were submitted, separation of employment was not recorded in the HRS system, and employees' regular assignment were increased from part-time to full-time, yet they were still paid for extra hours.

6. Interviews with staff indicated that any overtime hours worked must have preapproval, and the preapproval form is routed through Informed K12. After approval, the preapproval form is attached to the timesheet and sent to payroll. All overtime must be preapproved by the employee's supervisor, the CBO, and cabinet. In prior review periods, staff reported that the process was not always followed, and payroll staff were sometimes directed to process overtime timesheets without the preapproval form. Reportedly, this override of established processes is no longer occurring.

7. 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.” The district does not follow this board policy, and instead, all employment actions (new hires, including those hired for vacant positions, extra duty assignments, and extra hour assignments) must be approved by the county administrator before the employee can be added to payroll. This practice causes payment delays and missed payments for employees hired to fill vacancies. It would reduce missed payroll payments if the policy was followed, and employees hired in an open position were added to HRS with subsequent ratification by the county administrator. Only newly budgeted positions require county administrator approval prior to recruiting for the position. It would benefit the district to update the payroll procedures manual to reflect this policy, and discuss the policy with HR and Payroll staff to avoid confusion and ensure that it is implemented.
8. The district did not provide FCMAT with a payroll manual, but staff indicated that they use various HRS system procedure manuals to process payroll. The district is still working on developing a comprehensive Business Services Division procedure manual, and the payroll section has not yet been completed. The district provided FCMAT with instructions for completing various payroll processes. An up-to-date payroll manual provides guidance to new employees in the case of vacancies or turnover.
9. 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. The district’s agreement with its classified bargaining unit states that payroll overpayments will be collected by automatic salary deduction in equal installments over 12 months, with any balance due upon separation of service to be deducted from the employee’s final paycheck. Additionally, some general interdepartmental procedures have been developed to guide staff members with the issuance of payroll advances; however, the procedures do not include details on the collection of overpayments. The list of overpayments provided by the district did not appear to be complete, as it only included overpayments from April through October 2023, and it did not include the amount collected or the balance remaining. As a result, FCMAT cannot determine if the district is actively monitoring and updating the list.
10. The senior executive director of fiscal services revised the letter used by the district to notify employees of a salary overpayment. The letter now includes the date of overpayment, the amount, and the reason for the overpayment. The letter requests the employee to choose between two methods of repayment (in full with a check, or payroll deduction over three pay cycles), and notes that if employment is ended before repayment has been made in full, the balance will be deducted from the final paycheck. The letter requests that the employee contact the Payroll Department to discuss repayment options. The letter is still missing key elements including a deadline to respond to the letter, and a place for the employee to sign and date his or her acknowledgement of the salary overpayment and repayment method. A best practice is to develop and implement a form letter to notify employees of an overpayment that clearly communicates all information pertinent to the matter.

11. The district has no written procedure on 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 paycheck for their work on their scheduled payday; the district calls these manual payments “payroll advances.” The district’s agreement with its classified bargaining unit requires the district to issue a check for 70% of the gross salary amount if an employee’s regular monthly paycheck is not available on the scheduled payday.

In some cases, the Payroll Department calculates the hours to be paid from a timesheet or time report and writes a check from the revolving account for 60% to 75% of the gross amount to allow an estimated amount for taxes (each lead payroll technician uses a different amount for the calculation). The amount advanced is repaid by a miscellaneous deduction from the employee’s next paycheck. In other cases, the district uses 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 receives a revolving fund check for the calculated net pay, and the paycheck is processed payable to the employee but deposited into the district’s revolving fund account.

Employees sign a form acknowledging that they received an advance for a specified amount and that they agree to reimburse the district for the advance or allow the Payroll Department to deposit the payroll warrant, once it is available, in the revolving account. The district’s list of outstanding payroll advances, updated January 31, 2024, shows no payroll advances issued during this review period that are still outstanding. As of January 31, 2024, 10 outstanding payroll advances issued between March 2014 and February 2021 totaling \$6,817.20 remain uncollected. The risk of overpaying employees would be reduced if the district consistently entered a miscellaneous deduction on the employee’s next paycheck to reimburse the revolving fund.

12. In several previous reporting periods, FCMAT has recommended that the district establish administrative regulations to collect or write off payments due to the district if determined to be uncollectable. As discussed in Standard 8.1, a review of the revolving fund as of January 31, 2024 indicates \$6,817.20 in payroll overpayments were outstanding, some dating back to March 2014. Absent board policy and county administrator approval to write them off, these uncollected payments may represent a gift of public funds.
13. Payroll can modify withholding information on the payroll system; each lead payroll technician changes any applicable deductions related to his or her payroll, stamps the initiating document and files it. Employee-initiated modifications are not reconciled to computer-generated payroll withholding reports.
14. Internal controls for payroll should 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. Payroll warrants are delivered from the county office to the Payroll Department, and each lead payroll technician sorts and prepares the checks he or she processed for mailing or delivery to employees. Internal controls would be improved if a business office employee not involved in the processing of payroll was assigned to receive and distribute payroll warrants.

15. The payroll manager is responsible for auditing or reconciling the payroll listing prior to submission of the payroll warrant list to the county office. The district provided written procedures for reconciliation and review of the payroll by the lead payroll technicians and the payroll manager prior to executing the final payroll warrant register. The payroll manager position was vacant from May 2023 through December 2023 so the lead payroll technicians were responsible for auditing their own work. As of the date of fieldwork, one of the lead payroll technicians was promoted to the payroll manager position but was still performing lead payroll technician duties until the position is filled. Designation of another supervisor in the business office to reconcile and review the payroll listing if the payroll manager position is vacant, or is also processing payroll, would ensure segregation of duties. A secondary review of the final payroll register by another manager in the Business Services Department and a check of cash balances before payroll is submitted to the county office is a best practice.
16. The payroll manager is responsible for preparing quarterly payroll tax returns and processing monthly payments to the tax authorities. Interviews indicated that the payroll manager has received training from the county office regarding this task. District staff reported that all tax payments were made and all tax returns were filed on time; however, a review of the general ledger indicated that late payment penalties had been paid by the district to the taxing authorities in the current review period.
17. Prior to the last review period, fund 76, the payroll warrant pass-through fund, had not been reconciled in several years. During the last reporting period, the district used a consultant to reconcile the balance sheet accounts, including the payroll clearing accounts in fund 76. As a result of the reconciliation, the consultant proposed a restatement to the fund totaling \$793,585.56. Documentation received by the district indicates that some reconciling entries were made at the end of the 2022-23 fiscal year, but none were identified in 2023-24. Regular reconciliation of the payroll clearing accounts would ensure transactions are recorded properly and prevent possible misstatement in the financial system.
18. Payroll staff attend training events hosted by the county office of education and should continue to attend these trainings to learn how to generate various county system reports that may identify potential payroll errors. Additional training will be required as the district implements HCM in the BEST financial system.

Recommendations for Recovery

1. The district should train and retain sufficient qualified staff in the Payroll Department to ensure payroll is processed accurately and in a timely manner, and proper segregation of duties and supervision occurs. It should ensure that consultants used by the district provide training to district staff to build internal capacity.
2. The district should ensure that personnel requisitions are initiated and electronically routed through the approval process and to payroll in an efficient and timely manner. HR staff should enter approved positions in the HRS system prior to the payroll deadline.

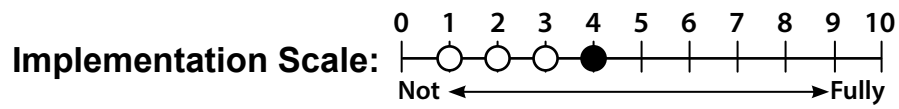
3. The district should enforce the use of the automated absence system by all employees at all sites.
4. The district should document the reconciliation process between the substitute-caller system, timesheets or payroll registers and its Excel spreadsheets to track absences for all employees, to ensure that the data entry is correct. All payroll-related transactions should be reconciled, and reconciliations should be reviewed and signed by a supervisor.
5. Supervisors should ensure that timesheets are submitted to payroll in a timely manner, on or before the payroll processing deadline to reduce the number of manual payroll checks. All sites and departments should use the Informed K12 system to create and route timesheets to payroll.
6. The district should eliminate the use of manual timesheets and require all sites and departments to use the electronic system.
7. The district should continue to prohibit the use of a signature stamp on timesheets.
8. The district should pursue implementation of electronic timekeeping software to avoid manual processing and potential for errors.
9. The district should ensure that it continues to adhere to policy requiring preapproval for all overtime hours, and management should not allow supervisors to circumvent the established procedures.
10. The HR and Payroll staffs should be provided with BP 3314 regarding board approval of new positions prior to filling them and authorization to pay new employees who are filling open positions; the board should subsequently ratify these. The district should ensure the policy is understood, and employees should be held accountable for following it. The payroll procedures manual should also be updated to reflect the revised policy.
11. A payroll procedures manual should be developed and reviewed and updated as needed, at least annually, to provide guidance and consistency in the performance of payroll duties.
12. 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 county administrator to write off payments due to the district.
13. The district should reestablish the practice of maintaining a detailed list of payroll overpayments, ensuring it is regularly updated.
14. The district should develop and implement a form letter to notify employees of an overpayment that clearly communicates all pertinent information.
15. 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.

16. The district should establish and implement administrative regulations and written procedures to seek the assistance of a collection agency to collect outstanding funds.
17. The district should review payroll procedures and implement additional internal controls, ensuring proper segregation of payroll duties, and ensure that payroll staff are monitored and supervised. Payroll warrants should not be returned to and distributed by the same employee that generated the warrant.
18. The district should continue to follow written procedures for reconciling and reviewing the payroll prior to executing the final payroll warrant register. A manager in the Business Services Department should review the final payroll register and check cash balances before payroll is submitted to the county office.
19. The business office should ensure that all payroll staff know how to generate payroll error reports within the financial system and are trained to use them.
20. The district should provide regular oversight of payroll tax processing to ensure that payroll tax reports are filed, and payments are made accurately and timely.
21. The district should reconcile fund 76, the payroll warrant pass-through fund, and all payroll clearing accounts monthly.
22. Payroll staff should continue to attend training offered by the county office, and request help as needed with payroll duties.

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
July 2020 Rating:	Omitted per SB 98, Section 102 due to COVID-19 pandemic
July 2021 Rating:	3
July 2022 Rating:	4
July 2023 Rating:	4
July 2024 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 executive director of student support services under the leadership of the CAO. In the previous review, this position reported directly to the county administrator. The executive director position has been vacant since September 2023 due to a leave of absence, and duties were reassigned to other positions, including the county administrator, CAO, and coordinator of research and evaluation (a member of LACOE's support team). State attendance reporting remains assigned to the accounting specialist who reports to the director of fiscal services in the Business Services Department. As the director of fiscal services position has been vacant for much of the review period, the accounting specialist is reporting to the senior executive director of fiscal services.

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

- Principals: oversee school site office staff responsible for collecting new student registration data and documentation from parents when enrolling students and teachers who are responsible for daily attendance. Principals are also responsible for reviewing and certifying monthly attendance reports that are forwarded to the Business Services Department for state attendance reporting purposes.
- Elementary school sites are staffed with an office manager and a clerk/typist II. Secondary school sites are staffed with an office manager, and up to three clerk/typists II, based on the size of the school.
- Clerk/typist II: at elementary school sites, this position is responsible for collecting student enrollment documents and entering and maintaining the new student data in the SIS. This position is also responsible for identifying and correcting errors and anomalies identified during the CALPADS state reporting process. For secondary school sites, these tasks are distributed between the clerk/typist II positions (generally one serves as a data/enrollment or attendance clerk).
- All teachers are required to record attendance in the Aeries SIS daily. The clerk/typist II at elementary school sites and the clerk/typist II assigned attendance duties at secondary school sites are responsible for monitoring teachers' daily attendance to ensure they are recording attendance each morning, modifying student attendance in the SIS for late arrivals and/or

absence verifications, collecting certified attendance reports from teachers each week, and preparing monthly school site attendance reports.

- The executive director of secondary education has previously overseen the short-term independent study program in concert with school site principals; however, due to a vacancy in this position from June 2023 to January 2024, school site administrators are managing their own short-term independent study programs.
 - The executive director of special education oversees one data teacher on special assignment (TOSA) responsible for enrollment data in the SIS for students with IEPs and reconciling that data with the data in the SEIS. The TOSA is also responsible for managing enrollment data for students attending preschool programs and NPS.
 - The executive director of student support services is responsible for overseeing school site attendance and alternative program attendance (i.e., long-term independent study and home hospital). This position is supported by a student support specialist and a project coordinator responsible for overseeing the district's PBIS, Student Attendance Review Team (SART) and Student Attendance Review Board (SARB) truancy programs. The department's ADA attendance clerk monitors school site attendance and notifies school site administrators of any teachers not meeting the daily attendance requirements; prepares and sends first truancy letters for all school sites; and assists with enrollment and processing interdistrict applications.
 - Counselors: each school site has at least one full-time counselor who is responsible for monitoring attendance, mailing subsequent truancy letters to parents/guardians and proceeding with site-based intervention through the SART process. Counselors also assist in scheduling students into alternative programs (e.g., independent study and home hospital).
 - The executive director of IT oversees a DBA who is responsible for CALPADS reporting. The DBA works with district administrators, the special education data TOSA, and/or clerk/typist IIs to reconcile data between multiple systems including the SIS (Aeries), child nutrition software, student testing systems, and teacher data in the position control and payroll systems. This position also identifies and oversees the correction of all errors or anomalies in student data identified through the CALPADS reporting process. In May 2023, the district added a second DBA who will cross-train responsibilities of the CALPADS DBA.
 - The accounting specialist is responsible for state attendance reporting.
2. The district has established practices for managing student enrollment and attendance; however, implementation is inconsistent between school sites, and weaknesses exist for recognizing and entering student enrollment in the SIS for students identified as requiring special education services. There are also inconsistencies in what staff report about how the district manages attendance for home hospital and NPS students.

3. A lack of communication remains between all departments and sites responsible for different aspects of student enrollment and attendance, and there is limited administrative oversight that ensures cohesive enrollment and attendance processes through all segments. 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. While some evidence indicates collaboration, the existence of isolated functions and the lack of reconciliation processes between all contributing segments remain. The district continues its struggle to ensure all elements contributing to state funding are fluid and accurate from the point of enrollment through state reporting.
4. The primary source of school district funding is state apportionment based on the LCFF. The LCFF calculations use ADA in the P-2 and annual certified attendance and UPC certified in CALPADS. Accurate and timely enrollment and attendance accounting is essential to ensure the district receives its appropriate level of funding. Because school district funding levels are directly tied to student enrollment data, including elements related to the UPCs and ADA, the accuracy of the data reported to the state through CALPADS and attendance report submissions is extremely important.
5. Student data in the SIS is reconciled with data in the SEIS to identify missing and/or inaccurate data in the SIS. The Special Education Department is responsible for entering into the SIS all enrollment data for preschool special education students and all students attending NPSs. Services with NPS providers are based on each student's IEP and/or 504 plan. Identification of or changes in NPS student status commonly occurs through data reconciliations between the SIS and the SEIS systems and through NPS provider invoices, which are submitted to the district by the service providers using a district established email address. Interviews indicated some improvement in the discrepancies of students listed on NPS invoices that are not enrolled in the SIS and vice-versa as compared to prior years.

The special education accounting specialist has started entering NPS attendance into Aeries, but business services staff continue to use the ADA reported on the attendance registers that accompany the NPS provider invoices for state reporting purposes. These are often the same documents used by staff in the Special Education Department to identify new students attending NPS; as such, they come after the student has been receiving services. As a result, enrollment and attendance may not be timely, and can contribute to errors in CALPADS and attendance data submissions that result in a loss of LCFF funding.

6. Teachers must take attendance in compliance with the 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.
7. 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 time frame 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 clerk/typist II or front office staff. In this way, the principal will be made aware of those who are not recording attendance timely.

Interviews with school site staff responsible for attendance indicated that teachers enter attendance into Aeries daily. The clerk/typist IIs verify that teachers enter attendance each day; for elementary school sites attendance is entered into the SIS by a set time each morning, and attendance personnel later run a verification report to verify attendance has been taken. Middle school and high school attendance verifications are performed once at the end of each day for all periods. Parent/doctor notes for absences are forwarded to the school office.

Short-term substitute teachers who do not have access to the Aeries system are instead provided with manual attendance rosters for recording attendance. The manual registers are signed by the substitute teacher. Attendance documented manually by substitute teachers is recorded in the SIS by school office personnel.

The Student Support Services Department monitors daily attendance at all school sites. A daily attendance report is run and distributed to all school sites and district administrators each day by the department's ADA attendance clerk. This continues to improve accountability for ensuring teachers fulfill their responsibility for following attendance procedures and principals for monitoring daily attendance activities.

8. 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, clerk/typists II assigned attendance duties revise attendance in the SIS as appropriate and provide the student with a slip to admit them to class. For elementary schools, staff in clerk/typist II positions are responsible for modifying attendance codes in the system based on parent and doctor notes submitted to verify absences and late arrivals.

During this review period, the district hired short-term temporary assistance at each school site to assist in the collection of absence verification from parents/guardians. Some school site staff reported having received no information regarding the purpose for the additional assistance and indicated that absence verification information collected by the temporary employees had not been recorded into the SIS.

9. The district has an established process for enrollment and attendance for students participating in the home hospital program. However, interviews indicated inconsistencies in the program's administration, which could result in inaccurate attendance reporting for funding purposes. When assigned to the home hospital program, a student is designated as such in Aeries by the student's home school. The Student Support Services Department assigns the student to a home hospital teacher and prepares a manual attendance register for that teacher, who reports the days and hours instruction was provided to each student. Interviews indicated that the home hospital teachers submit signed weekly reports to the teacher of record, who then enters the attendance into the SIS. The accounting specialist uses the attendance recorded in the SIS for state attendance reporting purposes.

The Special Education Department reported managing the program for students with IEPs, and school sites reported having students assigned to home and hospital instruction; however, the Student Support Services Department, responsible for the program's oversight, reported having no students enrolled in the program. The district also reported difficulty filling a home hospital teacher position.

10. No changes have been made to the following described 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. Teachers print and certify weekly attendance registers. Monthly classroom 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 attendance reports, principals sign them, and copies are forwarded to the district office accounting specialist for state attendance reporting purposes. The accounting specialist enters the monthly attendance data for each school site and other programs into an Excel workbook, which then consolidates attendance for state attendance reporting for each reporting period.

Interviews with school site staff indicated some inconsistencies in practice, and the 2022-23 audit report included one finding outlining the following exceptions from the established attendance accounting procedures: attendance rosters were reviewed monthly rather than weekly by each teacher, period-to-period attendance discrepancies were not investigated and resolved at a secondary school, and school sites changed attendance after the P-2 and annual reporting periods without notifying the district office. For these reasons, the 2022-23 audit report concluded that the district misreported or overstated P-2 and annual certified attendance, resulting in potential unallowable ADA funding of up to \$248,323 (this amount includes the fiscal impact of immunization and kindergarten continuance findings). This is a repeat of a 2021-22 audit finding.

11. Interviews with staff indicated that school months are kept open all year in the SIS. The accounting specialist reviews attendance from previous months to identify any changes made by school site staff after attendance has been submitted to the state. When changes are identified, all reports are rerun and recertified by the school site. The 2022-23 audit report identified changes made by school sites after the certified reporting periods. A best practice is to close school months after certification of attendance is completed, so revisions to attendance data are controlled. Once an attendance month is locked, sites may view the information, but cannot change the data. The clerk/typist II must identify any necessary changes and request the school month to be reopened so school site personnel can make corrections and recertify attendance for that period. Permissions can be established to allow access to those responsible for recording attendance 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.
12. Under the leadership of the executive director of IT, the IT Department 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 processes for researching data elements reported in CALPADS and resolving errors and anomalies before data certification. Interviews with staff responsible for entering student enrollment data into the SIS indicated that correcting coding errors and anomalies has become routine.

IT staff continue to work with department and school site staff where necessary to ensure data collected in individual systems outside of the SIS is uploaded or otherwise entered in the SIS. The IT Department has also established reconciliation procedures for each of the multiple systems used to capture student data including Aeries, eTriton, Test Operations Management System, and teacher data in the position control and payroll systems. Processes to transfer data from some systems into the SIS for CALPADS reporting have also been established, but opportunities exist for improvements, particularly with the data connection between the SIS and SEIS.

In May 2023, the IT Department filled its vacant DBA position but the department continues to experience operational limitations resulting from vacancies in other key positions (e.g., application support technician). Ongoing vacancies and staff members with limited experience with the district's processes, contributed to difficulties in supporting the district's systems (such as School Messenger, which stopped sending automatic daily absence notifications) and reconciling data needed to meet the CALPADS reporting timelines during this review period.

13. Board policies, operational procedures, desk manuals and routine training for staff members with duties that involve enrollment and attendance tasks are essential to ensure accurate enrollment and attendance records required for state and federal reporting. The district has a comprehensive enrollment and attendance procedures manual and numerous detailed SOPs containing instructions on student enrollment and attendance. The district should continue to routinely review and update the manual and established procedures.

The Enrollment and Attendance Procedures Manual and standardized detailed instructions should be distributed and/or reviewed at the beginning of each school year with principals, assistant principals, school site clerical and support staff, attendance and IT support staff, and any applicable district office staff. These tools provide the schools with consistent reference sources to use in performing their duties and provide district office attendance staff and administrators with the guidelines to hold staff accountable for the proper recording and accounting of daily student attendance.

14. School site personnel acknowledge the existence of procedures for completing associated tasks but report that regular and more extensive training would be appreciated since they have had to primarily rely on their peers to learn how to complete their work; experienced school site personnel report that an opportunity to meet more regularly, such as monthly, would be helpful to discuss changes or nonroutine issues and ensure consistency in practices districtwide.

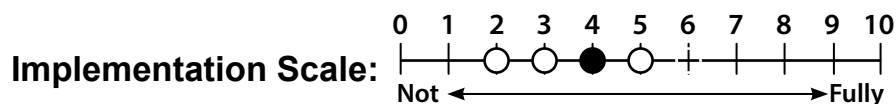
Recommendations for Recovery

1. The district should continue efforts to ensure effective procedures for reconciling information between CALPADS and Aeries are established and followed.
2. The district should ensure routine reconciliations are performed between all segments contributing to student enrollment and attendance reported through CALPADS and state attendance reporting. One individual should be responsible for ensuring accuracy of all student data and attendance for and between all programs including home hospital, short-term and long-term independent study, NPSs, Saturday school and general school attendance.
3. The Enrollment and Attendance Procedures Manual and desk manuals or SOPs should be reviewed at least annually and updated as needed.
4. 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. In addition, it should provide training for new site staff and additional opportunities for all staff members responsible for enrollment and attendance to meet regularly to discuss changes or issues and to ensure consistency in practices districtwide.
5. The district should continue monitoring daily attendance, holding all teachers and administrators accountable for the duties of completing accurate attendance records.
6. 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.

7. The district should continue efforts in establishing standardized practices for managing enrollment and attendance for students attending home hospital and NPSs. The district should ensure that student enrollment is entered into the SIS in a timely manner and attendance is accurately reported to the state.
8. The district should routinely monitor standardized practices for managing enrollment and attendance for students attending all programs, ensuring that data is entered into the SIS accurately and in a timely manner.
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 clerk/typists II access ceases upon certification and closure of each school month.
10. The district should ensure that staff are sufficiently trained and cross-trained in CALPADS reporting procedures so CALPADS reporting timelines are met and reports are accurate.

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
July 2020 Rating:	Omitted per SB 98, Section 102 due to COVID-19 pandemic
July 2021 Rating:	4
July 2022 Rating:	5
July 2023 Rating:	4
July 2024 Rating:	4



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 January 17, 2024 and April 22, 2020 respectively
 - BP and AR 5118-Open Enrollment Act Transfers, adopted August 4, 2014
 - BP and AR 6158-Independent Study, revised August 24, 2022 and September 13, 2023 respectively
 - BP and AR 6181-Alternative Schools/Programs of Choice, adopted August 4, 2014
 - AR 6183-Home and Hospital Instruction, revised April 17, 2019
 - BP 6178.2-Regional Occupational Center/Program, adopted February 20, 2019
 - BP and AR 6200-Adult Education, revised August 23, 2023 and November 1, 2023 respectively

Because the district has 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. Under the direction of the executive director of student support services, the ADA attendance clerk is responsible for administering the district's interdistrict permit applications, which are available on the district's website or in person at the student support services office. Due to an extended vacancy in the executive director position, the county administrator is approving interdistrict permit applications.

2. BP and AR 6158 address independent study. The district continues to operate independent study programs offered to students upon request when absences are for three or more consecutive school days in accordance with EC 51747. Parents may request that their student be placed on independent study by completing an application and agreeing to the terms of the contract. As of January 2023, the executive director of student support services was responsible for oversight of the long-term independent study program and the executive director of secondary education for the short-term independent study program in concert with school site principals. During this review period, both executive

director positions experienced extended vacancies. The executive director of student support services position has been vacant due to a leave of absence since September 2023 and the executive director of secondary education position vacant from June 2023 to January 2024. The county administrator and the coordinator of research and evaluation (LACOE support position) have temporarily undertaken oversight of the independent study programs, and have implemented weekly meetings to administer the long-term independent study program. School site administrators continue to manage short-term independent study for their students.

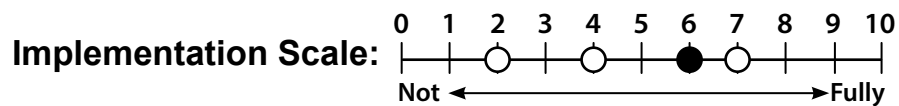
3. State attendance regulations for independent study are stringent and require the school, parents, and teachers to follow each element of the agreement in a particular order. It is essential to ensure that both independent study programs comply with all program rules and regulations to avoid loss of apportionment funding. The 2022-23 audit report indicated that the district has implemented the corrective actions needed to address independent study program audit findings identified in the 2021-22 audit report.
4. 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 works directly with the student's assigned teacher for coursework then goes to the student's home or hospital location to provide instruction. Interviews indicated inconsistencies in the program's administration, which could result in inaccurate attendance reporting for funding purposes. The Special Education Department reported managing the program for students with IEPs, and school sites reported having students assigned to home and hospital instruction; however, the Student Support Services Department, responsible for the program's oversight, reported having no students enrolled in the program. The district also reported difficulty filling a home hospital teacher position.
5. The district does not have board policies 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 set up in the SIS as another school site for recording student enrollment and attendance.

Recommendations for Recovery

1. The district should continue to monitor its practices and oversight related to independent study to ensure compliance with required elements of the independent study agreements, student work, and student attendance reporting practices.
2. The district should adjust its practices and assign clear oversight responsibilities related to home and hospital instruction to ensure the program is available for all students when needed and that student attendance reporting is accurate and timely.
3. The business office should perform periodic internal audits to test the validity of attendance reported for apportionment including 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
July 2020 Rating:	Omitted per SB 98, Section 102 due to COVID-19 pandemic
July 2021 Rating:	6
July 2022 Rating:	7
July 2023 Rating:	6
July 2024 Rating:	6



9.4 Attendance Accounting

Professional Standard

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

Findings

1. Parents initiate student enrollment either by submitting an online application or completing an application at the school with the assistance of school site personnel. Required documentation is either attached with the online application or brought to the school to complete the registration process. School site office staff use a standardized student enrollment checklist to complete the enrollment process, following up directly with parents to obtain any missing documentation. Each school site has a dedicated position, a clerk/typist II, who enters and manages student enrollment data in the SIS.
2. Enrollment for students with special circumstances (e.g., IEPs, home hospital, etc.) is initiated at the student's school where the required enrollment documents are collected, then the parent is directed to either the Special Education or Student Support Services department when necessary for placement determination. Interviews continue to indicate inconsistencies in how school site clerks collect IEP information through the enrollment process; this has delayed identifying some students requiring special education services.
3. The special education data TOSA reviews data for special education students in the SEIS system and reconciles it against data in the SIS and CALPADS. Although monitoring measures have improved during this review period, school site and Special Education Department staff report that Aeries data errors led to the dropping of several special education students from the SIS during the rollover process to start the 2023-34 school year. Staff members in the Special Education Department continue to work on improving processes to identify missing student information and data errors in Aeries and reconciling information between special education systems not integrated with the SIS.
4. The district contracts with NPS providers for services for some students with IEPs or 504 supplemental service plans. The special education TOSA is responsible for updating the SIS for all students enrolling or exiting NPSs. The district has established an email address, which it requires NPS providers to use to submit invoices. The special education data TOSA and the accounting specialists all receive copies of the NPS invoices, which are used by each to complete various tasks including reconciling students in SEIS and Aeries, verifying services provided against the IEP and capturing attendance. Interviews with staff indicated fewer discrepancies between students enrolled in Aeries and those noted on NPS provider invoices as compared to prior years.
5. Title 17, CCR Section 6025 requires certain immunizations for students in grades PK-12 prior to admission to and attendance at a school or to have a current medical or personal beliefs exemption on file. The 2021-22 and 2022-23 audit reports included findings regarding the district's failure to monitor immunization requirements, which

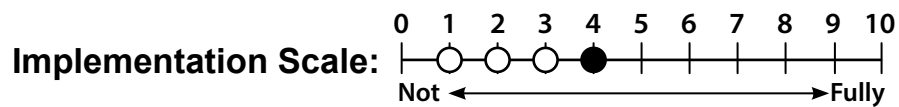
resulted in the disallowance of 3.23 ADA and 1.62 ADA respectively. The executive director of student support services is responsible for overseeing the district's nursing staff, which include six nurse technicians and two registered nurses, who are responsible for communicating with students and families requiring vaccinations and for reviewing student immunization records. Nurses meet monthly with the coordinator of research and evaluation (LACOE support position) who is responsible for monitoring corrective action on this finding. The district has created a Google worksheet for use by all school site, nursing, and student support services staff to track enrollments with pending immunizations and to coordinate communications with students and families.

Recommendations for Recovery

1. The district should increase its efforts to monitor the implementation of established 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 ensure that school site staff follow consistent practices when enrolling students with special needs to ensure that all students receive appropriate services without delay.
3. Staff responsible for managing student data, including CALPADS reporting, should clearly understand how the student data is used throughout the district, including funding, student testing, and special education services.
4. The district should continue improving procedures for obtaining, entering into the SIS, and reporting enrollment data for students attending NPS to ensure data is captured and entered into the SIS accurately and timely.
5. The district should increase its efforts to 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 continue practices of routinely reconciling data in the SIS, SEIS, and CALPADS, including data for students enrolled in alternative programs such as NPS.
7. The district should improve its enrollment procedures to ensure that nurses verify that students meet all immunization requirements prior to enrolling, and that student records supporting vaccination are maintained and available for the annual audit.

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
July 2020 Rating:	Omitted per SB 98, Section 102 due to COVID-19 pandemic
July 2021 Rating:	3
July 2022 Rating:	4
July 2023 Rating:	3
July 2024 Rating:	4



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 CAO, the executive director of student support services oversees district attendance and manages student services and programs, such as long-term independent study and home hospital. Programs related to student discipline, suspension and expulsion including PBIS, SART, Resource Panel and SARB are also managed under the leadership of this position. Since the pandemic, the Student Services Support Department has lacked consistent leadership resulting from organizational changes, staff turnover, and position vacancies. The executive director's position has been vacant since September 2023 due to a leave of absence, and duties temporarily reassigned to the county administrator, CAO, and coordinator of research and evaluation (a LACOE support position). The Student Support Services Department is also staffed with three child welfare and attendance advisors, a student support specialist, a project coordinator, and an ADA attendance clerk who are all involved in the district's efforts to address chronic absenteeism, improve student attendance, and create a safe and welcoming school environment.
2. The district has established board policies and administrative regulations to support student attendance, and many were last updated in February 2019. BP and AR 5113.1- Chronic Absence and Truancy, clearly define the responsibilities and methods for identifying and addressing chronic absenteeism. AR 5113.1 also states that habitual truants may be referred to a SARB, and BP and AR 5113.12 speak specifically to the SARB process.
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. In December 2023, school site staff notified the IT Department that School Messenger had stopped sending student absence notifications; the originating file upload error was corrected in February 2024.
4. The 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 the first 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 and counselors who are responsible for mailing subsequent truancy letters to parents/guardians and proceeding with site-based intervention through the SART process if absences continue. 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. During this review period, the district held SARB hearings for a total of nine students representing three school sites.

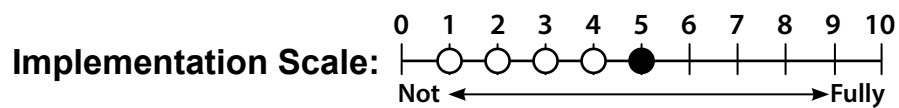
5. BP 6176-Weekend/Saturday Classes, revised February 20, 2019, establishes the framework for the district to conduct makeup classes that include but are not limited to those for unexcused absences occurring during the week (EC 37223). During this review period, the district resumed Saturday school activities as an instructional strategy and to recover apportionment ADA lost due to absenteeism.
6. The 2023 Dashboard indicates the district's chronic absenteeism indicator, or the percentage of students who are absent for 10% or more of the instructional days they were enrolled to attend, is 45.6%. The current vacancy for the executive director of student support services and the ongoing turnover of the department's leadership has challenged the district's efforts to address its chronic absenteeism. The Student Support Services Department continues to focus on strategies outlined in the district's 2023-25 Attendance Plan to meet its goal of a 95% attendance rate. In addition, the district created a detailed attendance campaign for 2023-24 ("Be Present, it's a Gift!"), which includes home visits (including two designated "turn out Tuesdays" when district staff will make home visits to the most chronically absent students), student incentives and monthly school assemblies to recognize perfect and improved attendance, and increased monitoring of attendance data. The district also provided each school site with a temporary aide for approximately one month, to assist with contacting parents/guardians of students with unexcused or excessive absences.
7. District staff indicated that the county district attorney's office has declined requests to enforce attendance policies.

Recommendations for Recovery

1. The district should increase its efforts to monitor the implementation of established truancy processes and procedures performed by school site personnel.
2. The district should continue working with students, parents and the county district attorney's office to enforce attendance policies.
3. The district should increase its efforts to monitor practices followed at all school sites to ensure all SART/SARB procedures are consistently followed.
4. The district should continue with offering its Saturday school program, and ensure it uses the program for attendance recovery as well as instructional support.

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
July 2020 Rating:	Omitted per SB 98, Section 102 due to COVID-19 pandemic
July 2021 Rating:	2
July 2022 Rating:	4
July 2023 Rating:	4
July 2024 Rating:	5



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. 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.

2. Student support services staff report that the district is developing a training plan for school site staff responsible for student enrollment, attendance and/or CALPADS reporting. At the start of the school year, the district conducted a group training covering student enrollment and attendance procedures for school site and department personnel. Interviews indicated that employees continue to have direct access to system tutorial tools to resolve their data entry problems; however, most school site staff report that they self-initiate collaboration with other school site clerk/typists IIs when confronted with work-related problems.
3. The district has developed a Principal Attendance Checklist outlining daily, weekly, and monthly activities related to attendance procedures for 2023-24, and reviews attendance data in monthly principal and counselor meetings. 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 district and 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 EC 46201.

4. The district recently reestablished regular data management meetings with IT and school site staff to identify and correct data entry errors, and review duties assigned to data technicians. Although the IT Department also provides individualized 1-on-1 meetings scheduled at the request of school site staff based on individualized needs for technical support about various enrollment data entry procedures, Aeries and CALPADS navigation, school site staff report difficulties in reaching the CALPADS DBA for timely support. Interviews with school site personnel indicated a strong interest in continuing regular and/or monthly meetings to share information and ensure consistency in practices districtwide.
5. Regular meeting opportunities should also be implemented for the clerk/typists II responsible for administering attendance procedures. Although the district has developed a detailed attendance campaign and plan to increase attendance and address chronic absenteeism, interviews with school site staff responsible for attendance indicated that its details are not well understood; therefore, efforts (e.g., the district's provision of temporary help to collect absence verifications) may not be fully recognized and/or implemented at the school site level.
6. The district has established written resource materials to support the daily duties of school site staff responsible for student enrollment and attendance. The district updated its comprehensive Enrollment and Attendance Manual in January and August 2023; however, some school site staff reported not having access to the most recent revised manual. The district also has a series of standard operating procedures referred to as "HowTo's" located on its shared drive and accessible to all staff responsible for data entry and maintenance of student data in the SIS.
7. Interviews with school site personnel indicated collaboration between school office staff regarding student enrollment and attendance activities. All school office personnel should be cross-trained in enrollment and attendance procedures, so they can provide coverage when another employee is absent.

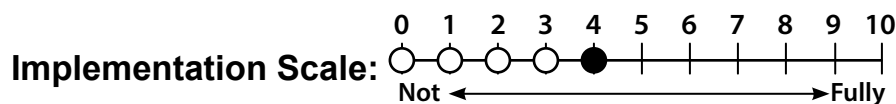
Recommendations for Recovery

1. 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 IT Department staff with duties regarding student enrollment, attendance and/or CALPADS reporting. 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 and regulations on attendance and record-keeping requirements.
2. The district should continue to conduct mandatory training for all school site and department personnel responsible for student enrollment and attendance before the start of each school year. Training should include an overview of all new attendance accounting procedures, and the importance of completing accurate attendance records for apportionment and auditing purposes should be stressed. Those absent should be held accountable to obtain the required training.

3. The district should continue to provide an annual overview of school site attendance procedures to school site administrators. Annual review should include any new changes in law or district-established procedures as well as 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 and monitor to ensure that instructional days and minutes comply with district policy and state requirements.
4. The district should continue routine mandatory meetings and training for school site staff responsible for enrollment focused on student data and CALPADS reporting.
5. The district should reestablish periodic mandatory meetings and training for school site staff responsible for monitoring and recording student attendance.
6. The district should continue to review, update, and distribute the comprehensive Enrollment and Attendance Manual each year and provide a review of updates and revisions to school site staff.
7. The district should continue to 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
July 2020 Rating:	Omitted per SB 98, Section 102 due to COVID-19 pandemic
July 2021 Rating:	1
July 2022 Rating:	3
July 2023 Rating:	4
July 2024 Rating:	4



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. Numerous changes have occurred in the Business Services Division over the last several years. The CBO has held the position since June 2022. The senior executive director of fiscal services, hired in October 2022, left the district in March 2023. The facilities accountant was working out of class as director of fiscal services from December 2022 through March 2023 and held the position from March 2023 through August 2023, and was then promoted to senior executive director of fiscal services. The director of fiscal services position was filled in September 2023, vacated in November 2023, and remained vacant at the time of fieldwork. The payroll manager, hired in October 2022, resigned in May 2023. A lead payroll technician was promoted to payroll manager in December 2023. Even with these shifts and changes, some controls still exist to help prevent and detect irregularities. These controls include the following:
 - The county office HRS position control system was implemented several years ago. The district has worked to implement processes and procedures and ensure both Business Services, including Payroll, and HR departments' staff have been trained on position control. The Business Services and HR departments continue to have regular meetings to reconcile the data.
 - The district implemented the county office BEST financial system in July 2022; however, the district has not yet transitioned to the BEST HCM system for human resources and position control functions. Transition to the BEST HCM module was planned for May 2023, but postponed to October 2023 by LACOE.
 - Budget reports are provided monthly to school site principals, and specific budget questions are discussed between business office staff and school sites at principals' meetings, or at the sites' request. School site principals indicated business office staff is available to assist when they have questions. Some sites track budgets and expenditures manually rather than using the financial system. Site administrators indicated they needed additional training on reading their budgets in the financial system. Department managers indicated they do not receive budget reports monthly, but only upon request.
 - Multiple approvals are required to process accounts payable transactions.
 - Journal entries require descriptions and backup, and a second-party re-

view is part of the process.

- The BEST 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 8.2). Each lead payroll technician audits or reconciles his or her own payroll before processing by the county office.
 - At the district office and at the school sites, two people count cash receipts together.
 - The receipt of goods and services is ensured before payment is processed.
 - The county office processes all warrants, and one of the dual signatures is required to be from that office. The position control/budget analyst approves purchase requisitions under \$10,000 and the senior executive director of fiscal services approves purchase requisitions over \$10,000; the CBO approves all warrants online and is the second signature on all warrants.
 - 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 inappropriate payment 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 balances are included on payroll stubs.
 - There is an approved vendor list for withholding and payment of funds from pretax employee salary deductions for tax-sheltered plans and annuities.
 - 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.
 - Interviews with staff indicate that payroll staff do not have access to add employees into the system.
2. The HRS system is not used to encumber payroll and benefits so sites cannot easily identify what portion of their budget is committed to payroll expenses. 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.

Most site principals and department leaders reported that they are sent a list of certificated and/or classified staff assigned to their budgets during budget development, and quarterly during the fiscal year. Site and department leaders are asked to report any errors on the list, and the changes are generally made in the HRS system by the HR Department.

3. The HR and Business Services departments meet monthly to determine which positions are to be eliminated and which are true vacancies in the HRS system. However, there is no documented procedure to ensure eliminated positions are removed from the HRS system as they occur, and position control is not reconciled with actual payroll. Staff in the HR and Business Services departments need additional training in position control.
4. 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. Accounts payable staff indicated that they always enter invoice numbers, and they also keep a manual log to track invoices that have been paid on open purchase orders. Manually tracking purchase order payments is time-consuming, and the accounts payable staff should use the financial system to track payments.
5. The district discontinued using Informed K-12 for budget transfers and site and department staff now email the business office to request budget transfers. Budget transfer requests are usually held and processed at the next interim reporting period.
6. Based on a review of the 2022-23 general ledger, only two journal entries were made for field trip expenses; one on June 15, 2023 and one on June 30, 2023. The site budgets were overdrawn by these entries, and budget transfers to correct the negative balances were not made. A 2023-24 general ledger report provided on February 15, 2024, shows no journal entries made to transfer the cost of field trips to sites; however, field trip expenditures have been incurred. The California School Accounting Manual (CSAM) Procedure 640 requires that “other miles” (cost of transporting pupils other than home to school) must be transferred out of the pupil transportation function and charged as costs to the user program or project. Costs not transferred on a timely basis may cause site budgets to become overdrawn.
7. The district continues to experience insufficient segregation of duties and deficiencies in controls 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.

- Payroll and accounts payable warrants are returned to the same person who processed the transaction.
- Accounts receivable transactions set up at the end of the 2021-22 fiscal year were cleared in 2022-23. The 2022-23 audit report indicated that the prior year finding stating that the district could not provide documentation to verify some entitlement and grant allocations was implemented. The district provided a detailed list of accounts receivable transactions to support the 2022-23 closing entries. The accounts receivable transactions set up in object code 9200 at the end of 2022-23 were cleared in 2023-24. However, the accounts receivable transactions set up in object 9209 at the end of 2022-23 were not cleared as of December 12, 2023. The district had posted some prior year receivables as current year revenue, thereby overstating revenue in 2023-24.
- Accounts payable transactions set up at the end of the 2021-22 fiscal year were cleared in 2022-23. The district's 2022-23 audit report indicated that the prior year finding stating that the district failed to reconcile the payroll accounts resulting in the district not recording OPEB retiree benefits liabilities on the district's year-end financials had been implemented. The district provided a detailed list of accounts payable transactions to support the 2022-23 closing entries; however, the 2022-23 audit report included an overstatement to accounts payable of \$1.3 million.
- In the prior review period, the consultants hired by the district to reconcile the balance sheet accounts proposed a restatement to the general fund, reducing the fund balance by \$929,895. The reconciling entry was made by the district in December 2022. Fund balance restatements were also made to most of the other funds of the district. A review of the 2022-23 general ledger report shows that some reconciling entries were made at year-end. However, FCMAT observed some liability accounts with debit balances. (The normal balance for receivables is a debit, and the normal balance for liabilities is a credit.)
- As mentioned in 8.2, fund 76, the payroll warrant pass-through fund, had not been reconciled in several years. The consultants hired by the district to reconcile the balance sheet accounts proposed a restatement to the fund in 2022-23 totaling \$793,585.56. Regular reconciliation of the fund would ensure that the payroll transactions and corresponding payments match and would ensure that all activity recorded in the fund is appropriate.
- In a prior review period, the district provided a detailed time accounting manual outlining regulations and providing instructions to employees on the forms to be completed. However, the manual was not provided to FCMAT for this review period, and FCMAT could not determine if it is still in use. This review period, the district provided a one-page summary of procedures and a blank semiannual time certification form. The district provided a sample of 11 time-certification forms completed during the 2022-23 and 2023-24 fiscal years. The 2022-23 audit report included a finding that the district lacks adequate controls to ensure that time certifi-

cation documentation is prepared and maintained to support all employees who are paid with federal funds. Not completing and collecting these documents timely for employees paid from federal funds can jeopardize current and future funding.

8. The district provided a Business Services Division Procedure Manual that it was in process of completing, which included some procedures for accounts payable, budgeting, position control, and purchasing functions. The manual contained a payroll section; however, no payroll procedures were included. Some payroll procedures were provided separately to FCMAT. Several staff members have created or updated desk manuals. Many fiscal services staff started in their positions only a year or two ago and additional training is needed, most notably in payroll, general ledger maintenance, and fixed asset tracking.

9. EC 41020(h) requires the following:

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.

EC 41020.3 states, "By January 31 of each year, the governing body of each local educational agency shall review, at a public meeting, the annual audit of the local educational agency for the prior year..."

The district's board meeting minutes indicate that the 2022-23 audit report was presented on January 17, 2024. The district complied with EC 41020(h) and 41020.3 for the 2022-23 audit.

10. External independent audit findings have continued to identify internal control deficiencies 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. The number of audit findings increased from 17 in 2021-22 to 19 in 2022-23. The district did not provide FCMAT with a corrective action plan for audit exceptions.
11. Interviews did not identify an individual in the Purchasing, Accounts Payable, HR, or Payroll departments who was assigned to track and report CalSTRS retiree payments per CalSTRS Employer Directives 2023-01 and 2024-01 or CalPERS retiree hours per CalPERS Circular Letter Number 200-002-14 for retirees hired as consultants. HR receives monthly reports from LACOE that track the hours of retirees and non-CalPERS employees paid through payroll when they exceed 800 hours. The HR 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 CalSTRS retiree payments.
12. AB 5 was signed into law by the governor in September 2019 and became effective January 1, 2020. The law requires employers to apply a three-part test, known as the ABC test, to

determine whether a worker qualifies to be classified as an independent contractor rather than an employee. Misclassification can result in substantial liabilities for employment taxes and penalties, which must be paid by the employer. Interviews did not identify an individual in the HR or Business Services departments who was responsible for making the determination about whether a consultant qualified to be classified as an independent contractor. In a past review period, the district provided a workflow diagram of an independent contractor approval process; however, no documentation was provided in the current review period to demonstrate that the process is used. FCMAT reviewed contracts, purchase orders, and payments made to several individuals paid as independent contractors and found no written determination of independent contractor status in the documents provided.

Recommendations for Recovery

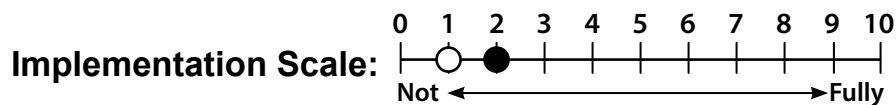
1. The district should hire, train and cross-train sufficient qualified staff in the HR and Business Services departments motivated to implement the internal controls identified in this report as well as in the most recent audit findings. It should ensure that consultants hired by the district provide training to district staff to build internal capacity.
2. The district should meet with department managers monthly and continue to meet monthly with site managers and provide monthly budget reports to all managers responsible for site and department budgets. Business office staff should provide training on reading budget information in the financial system and on the proper coding of expenditures.
3. The district should reinstate the budget transfer request form to allow sites and departments to initiate budget transfers and should enter the transfers as soon as practical rather than waiting until the interim reporting period.
4. Journal entries and expenditure transfers should continue to include appropriate support documentation, be regularly completed, and be reviewed and approved by business office management. Field trip costs should be posted to site budgets in a timely manner.
5. Purchase requisitions should be reviewed for sufficient budget by account code, rather than by total site or department budget.
6. The district should consider configuring the position control system to encumber payroll once the implementation of the HCM module in the BEST 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 procedure for the elimination of positions in the position control system should be documented. The total FTEs in the system should be reconciled monthly, and position control should be compared to actual payroll payments at least at each financial reporting period.

7. The district should continue to ensure that two people count cash together at the district office and at school sites.
8. The district should continue to have sites review position control reports (both classified and certificated) with employee names, 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 HR Department, and the department should update the database.
9. Accounts payable staff should continue to enter invoice numbers for each payment and consider discontinuing the time-consuming practice of tracking invoice payments manually for open purchase orders.
10. 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.
11. The district should confirm the availability of sufficient cash balances before accounts payable batch processing.
12. 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.
13. 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 and cleared in a timely manner. Any amount written off in the annual reconciliation process should be reviewed and approved by management staff.
14. Controls should be implemented to ensure that revenues and expenses accrued as part of the prior year closing are not also entered as current year revenues and expenses, thus overstating current year revenues and expense costs.
15. The business office should maintain logs and reconciliations to support all balance sheet items in all funds, including accounts payable, accounts receivable, cash on deposit with fiscal agent, revolving/petty cash and inventory. The district should reconcile fund 76, the payroll warrant pass-through fund, and all payroll clearing accounts monthly.
16. 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), Part 200.
17. 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.

18. 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 EC 41020(h) and 41020.3.
19. Policies, procedures and internal control measures should be reviewed and revised to address audit findings. Procedures should be established to avoid repeating the same audit finding in future years.
20. The district should determine who is responsible for CalPERS and CalSTRS reporting of retiree vendors/consultants, provide that person with appropriate training, and require service vendors/consultants to complete a form that properly identifies CalPERS and CalSTRS retiree status.
21. The district should implement a process and assign responsibility for making the determination about whether a consultant should be classified as an employee or as an independent contractor. The results should be documented, and a copy should be kept with the contract/purchase order backup documents.

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
July 2020 Rating:	Omitted per SB 98, Section 102 due to COVID-19 pandemic
July 2021 Rating:	2
July 2022 Rating:	2
July 2023 Rating:	2
July 2024 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 implemented the BEST financial system in July 2022 and uses the online purchase requisition system. Users were required to complete training with the county office before receiving login credentials. The business office offers training as needed, and staff indicated that their questions are answered as they arise. It would benefit the district to provide 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. Several staff members reported that they need additional training in the BEST system and proper coding of expenditures.
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 are as follows:
 - District procedures require approval of purchases at the district administrative level and any exceptions to the procurement procedures must be approved by administration. Sites/departments are not allowed to enter into contracts, and all contracts require district administrator and county administrator approval.
 - The originating site or department completes an online purchase requisition for the authorized manager to approve, and the document is routed electronically to the business office for processing. Interviews indicated that the initiator of the requisition should request a quote and attach the quote to the requisition. If a quote is not attached, the purchasing staff will obtain a quote.
 - The Business Services Department checks the account coding and determines whether the total site/department budget has funds for the purchase. Interviews indicated that purchase requisitions with insufficient funds in the designated account may be approved if other accounts in the site/department budget have sufficient budget to cover the purchase.
 - In the prior review period, sites and departments could initiate budget transfers electronically using the budget transfer form in Informed K12. Interviews indicated the form is no longer in use, and instead, budget

transfers are requested via email to the business office. Budget transfer requests are not usually processed right away but are held and processed during interim reporting periods.

- Requisitions are routed electronically to the Purchasing Department after appropriate approvals, where they are processed into a purchase order.
 - The Purchasing Department is responsible for determining whether Internal Revenue Service (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.
 - Purchase orders are issued to vendors with copies forwarded to the requestor and the Accounts Payable Department. When technology equipment is purchased, a copy is transmitted electronically to the IT Department to check for compatibility. If a contract is involved, the Business Services Department is responsible for ensuring that it is signed and has county administrator approval before the purchase is made.
 - Each week, the purchasing assistant reviews requisitions in the purchase order summary report that are not moving through the system, pending approval. The purchasing assistant indicated she sends two reminders to the approver via email before cancelling the unapproved requisition.
 - For certain types of purchase orders, the proof of delivery/packing slip is sent by the receiving site or department directly to accounts payable. Instead of a signed packing slip, accounts payable may accept a signed copy of the purchase order or invoice as proof of receipt. For other types of purchase orders, when items are delivered to the school site, the office manager indicates in the BEST system that all items have been received, or if a partial order, which items have been received and should scan and attach the packing slip or other receiving document in the system.
 - Requests for conference and travel are completed online using the Travel & Conference/Workshop Pre-Authorization form. Departments/sites are instructed to complete the preauthorization form, secure the supervisor's approval, and send it to the business office. Board policy requires board approval in advance for out-of-state travel, and district procedures require board approval in advance for conference expenses of more than \$500. The Business Services Department administrative assistant puts conference requests for out-of-state travel and expenses of more than \$500 on the board agenda for approval. After the event, the reimbursement forms, with all supporting documentation attached, are sent to the Business Services Department.
3. The Business Services Department is responsible for advertising for bids, placing bid information on the district's website, and placing contracts on the board agendas. Some bidding information is included in the purchasing section of the district's Business Services Division Procedure Manual and in the Purchasing Department SOP. The district

is working on updating/completing the Business Services Division Procedure Manual and the Purchasing Department SOP is in draft form. The procedures in each of these two documents sometimes conflict, and neither include all responsibilities for implementing procurement procedures and are insufficient to explain how to bid within Public Contract Code (PCC) and EC requirements. Following are some of the written procurement procedures:

- The Business Services Division Procedure Manual indicates:

...all purchases in excess of \$96,700.00 (Effective January 1, 2021-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] \$10,000.00 as the threshold to ensure that we stay below the bid requirement.

However, PCC Sections 20111 and 22002(c) include some bid thresholds that are lower than \$96,700. In addition, EC 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 bid threshold is adjusted annually for inflation and is \$114,500 effective January 1, 2024 for the purchase of equipment, materials, or supplies, services that are not construction services, and repairs that are not public projects. Neither document has been updated to include this information.

- The district adopted the California Uniform Public Construction Cost Accounting Act (CUPCCAA), PCC 22000, et. seq., regulations at its June 27, 2014 board meeting. The purchasing section of the district's Business Services Division Procedure Manual includes minimal CUPCCAA information and includes the current bid thresholds. The draft Purchasing Department SOP includes information about bidding requirements for public works projects that are valued at more than \$200,000 but makes no reference to CUPCCAA. In 2017, the district provided FCMAT a CUPCCAA Quick Reference Sheet for public works and maintenance projects. This document had various procedures for project awards up to \$187,500 given different conditions based on project costs. It stated it is not applicable for equipment or nonconstruction type services. FCMAT was not provided with an updated CUPCCAA Quick Reference Sheet with updated amounts for the current review period.

- The district contracts with PQBids to manage and maintain the list of qualified contractors and required notifications. During this review period, the district provided FCMAT with its CUPCCAA vendor list.
- The draft Purchasing Department SOP states that the Purchasing Department may obtain additional quotes for purchases that already have a quote attached to the requisition and will get multiple quotes on products or services if they exceed \$500.

However, the samples of accounts payable transactions reviewed included no evidence that quotes were requested or obtained. During the current review period, the district purchased items such as technology equipment and cafeteria equipment and no evidence of multiple quotes or bids was attached to the purchasing/accounts payable backup documentation or published on the board agenda.

4. The Maintenance, Operations and Transportation Department is responsible for complying with reporting requirements related to the DIR contractor registration program, which began in March 2015. All public works projects having accumulated more than \$1,000 in expenses paid for by a school district, regardless of the funding source, are subject to prevailing wage rates and DIR registration and reporting requirements under SB 854. DIR registration and reporting are not required for contractors who qualify for the small project exemption, which applies to public works projects that do not exceed \$25,000 and maintenance projects of less than \$15,000. 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 to implement DIR registration requirements and develop prequalified applications. DIR certifications were not attached to any of the sample vendor contracts viewed by FCMAT.
5. Authorization to participate in a piggyback bid for “Just in Time” procurement of classroom and office supplies was approved at the June 29, 2022 board meeting for the 2022-23 fiscal year and authorization to participate for the 2023-24 fiscal year was approved on May 24, 2023. 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. Vendors and/or issuing departments are responsible for tracking an approved signer on an 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. FCMAT selected a sample of 12 open purchase orders for review. Each of the open purchase orders reviewed listed approved signers. It appeared that in some cases persons other than the individual listed as an approved signer picked up or ordered the merchandise or services; however, all paid invoices were signed by an approved signer (the head of the department) to approve payment. The purchasing assistant indicated that the approved signer list on file with vendors is verified annually.

7. 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.
8. For certain types of purchase orders, when the ordering site or department indicates in the financial system that items have been received, a warrant to the vendor is automatically generated. Packing slips or other receiving documents should be uploaded in the system, but this step is sometimes missed. This process could allow a warrant to be mailed to a vendor without documentation that all items have been received.

When receiving documents are received in accounts payable, purchase orders, invoices and receiver documents are matched and processed for payment in the financial system. Accounts payable staff reconcile the items, quantities, and prices on the invoices with the purchase order and receiving document. These items are placed in a folder and delivered to the senior executive director of fiscal services. The senior executive director of fiscal services 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 approval in the financial system triggers the daily process of issuing warrants at the county office. Normal processing time for the county office is approximately four days; however, this period may be extended if that office places an audit hold on the batch. The county office issues warrants with one signature attached, and the documents are delivered to the Business Services Department.

When commercial warrants are delivered from the county office to accounts payable staff, the staff matches the warrants to invoices and the payment packet, and the CBO signs the warrants as the second signatory. The invoices are stamped as "processed" with the date. Accounts payable staff indicated that they each prepare their own warrants for mailing. The same person who prepared the batch has custody of the warrants once they have been issued by the county office; however, proper segregation of duties would require these two functions be separated.

9. BP 3350-Travel Expenses (revised August 9, 2023) describes the approval and reimbursement processes for travel and conference expenses. District procedures limit the meal allowance to \$50 per day for full-day conferences. The policy now includes a section specifying that the per diem allowance for meals will only be paid for travel outside of 45 miles from the employee's work or school site location and specifies that if leaving after noon or returning before noon, the employee is entitled to half the daily per diem amount. The policy also states that receipts are not required to receive the meal per diem reimbursement. The district's Travel & Conference/Workshop Pre-Authorization form (dated July 2022) specifies maximums of \$10 for breakfast, \$15 for lunch and \$25 for dinner, and the form indicates itemized receipts are required. The form and the policy state that if meals are included with a conference, employees do not qualify for those meal payments.

Over the past few years, the IRS has placed additional scrutiny on meal reimbursements or payment of per diems on travel that does not warrant an overnight stay (Internal Revenue Code Section 162(a)(2) Revenue Ruling 75-170). In IRS audits of a county office of education in California, meals that were not associated with overnight stays were deemed to be “living expense and thus a taxable fringe benefit.” If the district includes nonovernight travel in its meal reimbursement policies, it may need to report the payments as taxable income to the employee.

Problems often arise in travel and conference when requests and reimbursements are not processed in a timely manner. In interviews, staff indicated that conference requests for more than \$500 and out-of-state travel need county administrator approval prior to the conference. However, interviews with staff and a review of board meeting minutes confirm that travel and conference requests are sometimes not preapproved. Approximately 26% of the requests for more than \$500 or out-of-state travel listed on the board agendas from February 2023 through February 2024 were not preapproved, including several for administrators.

District procedures state that travel expense reimbursement claims must be submitted within 10 working days following return from travel and claims not submitted within 30 days of travel may be subject to denial. Interviews with accounts payable staff indicated that employees seldom turn in travel claims more than 30 days after the conference.

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. EC 44032 requires districts to pay for “actual and necessary” expenses. The expense would be actual for this type of conference because the person stayed in the hotel but may not be necessary given the geographical location.

The district’s board policy states that employees traveling on school business are expected to travel by the most economical means, and that if two or more persons share automobile transportation, only one is entitled to mileage reimbursement.

10. Interviews with staff indicate that the district has issued credit cards to four cabinet members and three other staff members. These cards are regular business credit cards, allowing all purchases with limits from \$5,000 to \$20,000. The district has no written policy or procedure for cancelling a credit card if a cardholder leaves the employment of the district. The district requires 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 when the card is issued, but users are not required to sign annually.
11. FCMAT requested samples of the district’s accounts payable transactions for testing the fiscal years 2022-23 and 2023-24. Of the 25 payments selected, backup documentation was provided for only 22 items, and the following anomalies were noted:

- Of the 22 invoices provided, nine were paid more than 30 days after the invoice date and one of the nine was paid more than 90 days after that date; the invoice was paid 294 days after the invoice date.
 - Twelve of 22 invoices provided were dated prior to the date of the purchase order.
 - Two of the 22 invoices were paid for consultant services that were performed prior to the date of the purchase order. Documentation was not included with the consultant services agreements to indicate that the district applied the three-part (ABC) test to determine if the consultants should be properly classified as independent contractors. There was no documentation to support whether the district inquired about the consultant's status as a retiree of CalSTRS or CalPERS for reporting purposes.
 - Five pieces of equipment with a price over \$500 were purchased on an open PO. Using an open PO to purchase equipment circumvents district procedures and may prevent tagging for inventory tracking. The district's purchasing procedures prohibit purchases of items on an open purchase order with a value of more than \$500.
12. The 2022-23 audit report contained a finding stating that 12 of the expenditures tested by the auditors contained invoices with dates prior to purchase order dates. This was a repeat finding from the prior year audit. In response, the district sent a memo to all administrators, administrative assistants, and office managers reminding them that all purchases require prior approval including the processing of a purchase order prior to placing an order.
13. AR 3440 (revised February 20, 2019), Inventories, complies with the EC 35168 requirement that the governing board establish and maintain an inventory of all equipment items with a current market value of more than \$500. 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).

On May 24, 2023, the district awarded a contract to CBIZ Valuation Group to perform a capital asset inventory and valuation, barcode tagging, and reconciliation to the district's existing fixed asset list. Interviews and documentation support that a physical inventory, bar coding and asset tagging took place. CBIZ completed the inventory and provided a spreadsheet of capital assets to the district in October 2023 (see Standard 16.1 for additional details).

Interviews with employees indicated that the district plans to implement the fixed asset module in the BEST financial system and the distribution and inventory coordinator has received some preliminary training in the system. Reportedly, since the beginning of the 2023-24 fiscal year, purchases over \$500 are being tracked on a spreadsheet. 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 gaps in the district's internal controls can allow items to be received, but not tagged or included in the equipment inventory. 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.

14. Several 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. Site and department staff order warehouse stock items either through the BEST financial system (school supplies) or through School Dude (custodial supplies). Items ordered from the warehouse are delivered to sites and departments by warehouse staff. Warehouse staff track inventory levels and place orders to replenish stock when inventory is low. A review of the financial reports indicates that an entry was made at the end of the 2022-23 fiscal year to adjust the stores asset account based on a physical inventory count.

Recommendations for Recovery

1. The district should 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. Training materials and step-by-step instructions should be provided to office managers, administrative secretaries, and others responsible for the input of requisitions.
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 continue to be printed on the open purchase order. This information allows the accounts payable staff to identify approved signers.
3. The business office should continue to audit all invoices.
4. The Business Services Department should make budget transfers initiated by departments and sites in a timely manner. 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. The district should continue to enforce its policy requiring an approved purchase order for all purchases and hold employees accountable for following the policy. All vendors should

be notified in writing annually that invoices received without a valid purchase order number, listed on the invoice, will be returned without further processing.

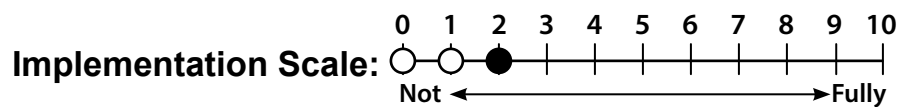
6. In accordance with district procedures, it should not allow department directors to sign contracts.
7. The district's purchasing procedures and the draft Purchasing Department SOP should be completed and reviewed and revised annually. The documents should contain consistent information. Board policies and administrative regulations on procurement and bidding should be adopted and/or revised as necessary.
8. 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.
9. 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.
10. The district should ensure that it has sufficient qualified staff in the Purchasing Department who are trained in procurement practices and requirements.
11. 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 PCC training.
12. Purchase orders for labor of more than \$15,000, not covered by CUPCCAA, should be bid where required by the PCC.
13. To adequately segregate duties, the district should continue to 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.
14. Packing slips should be attached to invoices as the preferred proof of receipt. The Purchasing Department should receive packing slips, follow up on any missing or damaged items, then forward the packing slips to accounts payable. The district should consider discontinuing using the type of purchase order that allows the automated generation of a warrant.
15. The district should continue to 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.
16. All accounts payable warrants should be returned to 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 the backup documents.
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 requirement for overnight stay to qualify for meal per diem. The district should also consider requiring employees to request a waiver for hotel taxes. It should hold employees accountable for following the travel expense reimbursement procedure that requires employees to submit claims for reimbursement within 10 working days following return from travel.
19. The district should require managers who have access to credit cards to read and sign a credit card user agreement annually acknowledging receipt of the card, terms of use and reimbursement procedures. The district should develop and implement a procedure to ensure that credit cards are cancelled when a cardholder leaves the employment of the district.
20. The district should continue to ensure that it complies with the DIR contractor registration requirements and attach the DIR certification to purchase order backup.
21. Additional procedures and internal controls, such as segregation of duties, should be implemented for “just in time” office supply and custodial procurement contracts.
22. Invoices should be paid in a timely manner, and district employees should obtain timely approval for travel that requires county administrator approval.
23. The district should apply the three-part (ABC) test to consultants to ensure that they are properly classified as independent contractors or employees and require consultants to complete a form identifying their status as retirees of CalSTRS or CalPERS for proper tracking and reporting.
24. The district should ensure that supervisors adhere to policies prohibiting the purchase of items valued at more than \$500 on an open purchase order.
25. 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.
26. 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 EC 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.
27. 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.

28. The district should ensure that the inventory is continually updated for additions and deletions.
29. 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
July 2020 Rating:	Omitted per SB 98, Section 102 due to COVID-19 pandemic
July 2021 Rating:	2
July 2022 Rating:	2
July 2023 Rating:	2
July 2024 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 revised BP 3452-Student Activity Funds, at its August 9, 2023 board meeting. BP 3452 states the following:

The Superintendent or designee shall develop internal control procedures to safeguard the organization's assets, promote the success of fundraising ventures, provide reliable financial information, protect employees and volunteers from accusations of impropriety, and reduce the risk and promote the detection of fraud and abuse. These procedures shall detail the oversight of activities and funds including, but not limited to, the appropriate role and provision of training for staff and students, parameters for events on campus, appropriate and prohibited uses of funds, and accounting and record-keeping processes, including procedures for handling questionable expenditures.

The best practice is to communicate board policies and administrative regulations and procedures governing ASB with the appropriate staff to ensure they are fully implemented at all school sites operating ASBs.

2. The district does not provide adequate guidance or procedures that outline how associated student body organizations are to operate including district-level oversight even though it has historically requested outside agencies to perform fraud audits of the ASB. The district is required to provide proper supervision of ASB in accordance with EC 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.

The director of fiscal services who had briefly been assigned to oversee the ASBs resigned in October 2022. Since then, there has been significant turnover in the position. At the time of FCMAT's fieldwork, the position was vacant, and other business office staff members were recently assigned some ASB oversight duties. (See Standard 11.3 for information regarding the internal audit.)

3. Some of the district's ASB organizations use the downloadable copy of FCMAT's Associated Student Body Accounting Manual, Fraud Prevention Guide and Desk Reference. The district provided FCMAT with an ASB Financial Guide Inglewood Unified School District (For Schools site Use), which contains various procedures and forms for the ASB budget, cash receipts, fundraising activities, events, sales, and expenditures. However, the document is undated, incomplete, and interviews were inconsistent regarding whether the manual has been shared with school site ASB staff.
4. The district has centralized the TK-8 and middle schools' ASB deposit and payment functions at the district office. Staff indicated funds are deposited in the clearing account and transferred to fund 08, and the district's accounts payable system is used to process ASB payments.
5. During a previous review period, the district began implementing the ASBWorks accounting software at its high schools, with access for business office staff to view financial transactions. During this review period, district staff indicated that both comprehensive high schools now use the ASBWorks software.
6. School site ASB staff indicated that the business office requests copies of bank statements and reconciliations and other documentation periodically; for example, the June through December 2023 bank statements and reconciliations were recently requested by and provided to the business office. Interviews with district staff were inconsistent regarding who collects and reviews ASB bank reconciliations. To provide adequate district-level oversight, best practice would be to assign a business office staff member to routinely collect and review ASB financial reports, including bank statements and reconciliations, and perform random sampling of revenue and expenditure transactions.
7. At the two sites FCMAT selected for review, interviews with the TK-8 school staff indicated that the site stopped operating an ASB during the prior school year, and it has not yet been reinstated. Interviews with the high school staff indicated that the ASB clerk collects the cash from ASB sales and counts the money with the assistant principal or school security personnel and completes a cash count form; money is kept in the safe until the ASB clerk takes the deposit to the bank. The ASB clerk completes the bank reconciliation, which is reportedly reviewed by another site employee. Effective internal control procedures and best practices require that an employee counts all 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 and to review the bank reconciliation.
8. EC 48933(b) requires that all ASB expenses be approved before funds are expended. Interviews with site staff indicated that ASB expenses are preapproved and that the meeting date is referenced on the Check Request Form. Forms provided during a prior review (i.e., ASB Check Request Voucher for TK-8 and middle schools and the Check Request Form and Purchase Order Form used by the high school site that FCMAT selected for review) included signature lines for the three required approvers. In addition,

the high school's forms included a statement certifying that the request had been approved by the ASB and a line to enter the date of the respective ASB meeting. Forms were not provided in the current review period, so FCMAT could not determine if the forms were still in use.

9. FCMAT has found that the schools operating an ASB program have created various forms for revenue collection and some expenditure documents along with various formats for taking meeting minutes. During a prior review period, the district developed a few standardized ASB procedures and forms for its TK-8 and middle schools (e.g., ASB Check Request Voucher and Deposit Slip). However, during this review period, the high school created its own activity sheet for students to use for budget estimates.
10. In a prior review period, interviews with staff indicated that students were required to purchase physical education uniforms from the student store. Students who could not afford to purchase the uniforms were 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 these clothes is beyond the student's control. Interviews also indicated that schools sold caps and gowns for eighth-grade graduation ceremonies. EC 49011 states that pupils shall not be required to pay a fee for participation in an educational activity. During the current review period, ASB staff reported that the ASB does not sell PE uniforms or caps and gowns.

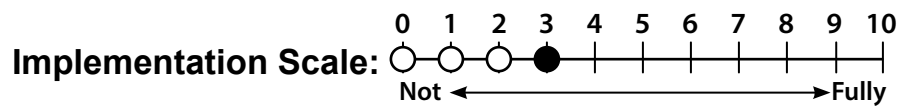
Recommendations for Recovery

1. The district should share revised BP 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 deposit, invest, spend, and raise funds and ensure adequate internal controls are established following procedures outlined in the FCMAT ASB manual.
4. The district should complete development of the ASB Financial Guide Inglewood Unified School District (For Schoolsite Use), implement it, and ensure it is revised as needed. The district should make certain the manual includes written internal ASB procedures that provide direction to staff, ensure effective site administrative oversight, clearly define the roles and responsibilities of personnel involved in managing student body activities and funds, and that it includes standardized forms for fundraising, cash collection, disbursement of funds, and recording meeting minutes to be used by all school sites operating an ASB.

5. The district should develop and implement written procedures for adequate district-level oversight of student body funds and internal audits by assigning a business office staff member to routinely collect and review ASB financial reports, including bank statements and reconciliations, and perform random sampling of transactions. The district should hold sites accountable for providing the requested information.
6. The district should continue to use standardized ASB software and continue to provide staff training to streamline ASB accounting. The district should also continue to ensure that district office staff have access to view financial information in the software system.
7. The district should ensure that duties are properly segregated for ASB deposit and check writing duties that have been centralized at the district office.
8. The district should ensure that effective internal control procedures are implemented inclusive of requiring two employees to count cash together and complete and sign the deposit slip, assigning another employee to verify that the total shown on the deposit slip matches the amount deposited at the bank and to review the bank reconciliation.
9. The district should ensure that all ASB expenses are approved in accordance with EC 48933(b) before funds are expended. It should also ensure that standardized purchase and check request forms include the ASB meeting date when the purchase was approved and signatures for all required approvers.
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
July 2020 Rating:	Omitted per SB 98, Section 102 due to COVID-19 pandemic
July 2021 Rating:	1
July 2022 Rating:	2
July 2023 Rating:	2
July 2024 Rating:	3



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. Written 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. The annual audit continues to include one or more findings regarding the lack of internal controls and oversight of ASB funds. However, as discussed in Standard 11.1, the business office has not provided adequate oversight of the ASB organizations, which violates EC 48937.
2. The most recent audit completed by the external auditor for the fiscal year ended June 30, 2023 included two findings regarding ASB, one of which was partially repeated from the prior year. The audit identified both findings as material weaknesses and indicated that “the lack of internal controls and oversight by the district office could lead to loss or misappropriation of ASB assets” and carries a risk that student body funds may not be used for the students’ benefit. Repeat audit findings should be of great concern to district administrators. Interviews were inconsistent regarding whether the 2022-23 audit findings had been shared with staff responsible for ASB functions.
3. Periodic internal audits provide an opportunity for ASB bookkeepers to be trained on proper procedures and to correct deficiencies that can lead to audit findings. During this review period, staff indicated that the district began completing internal audits at some schools. Two documents titled Internal Audit Report were provided to FCMAT. One of the documents states that an internal audit was conducted at Inglewood High School on February 10, 2023, and a checklist with various information and questions was attached. The other report states that an internal audit was conducted at Morningside High School on February 10, 2023; however, no checklist was attached, and the one-page document includes conflicting information. For example, it states that the audit was conducted at Morningside High School, but the conclusion refers to Inglewood High School; the methodology section states that the school is using ASBWorks software, but the conclusion indicates that the school was still in the process of transitioning to ASBWorks. The audit approach section of each report includes a list of bulleted items but does not clearly state the findings and required actions and/or recommendations for each item.
4. The district’s ASB Financial Guide states, “All contractors for the Associated Student Body must have a W-9 forwarded to the Purchasing Dept. . . 1099’s will be issued in accordance with IRS rules.” However, it does not appear that all school sites are aware of this process. During

this review period, staff indicated that original W-9 forms from centralized ASBs are sent to the district office; however, those from noncentralized ASBs are kept at the school site.

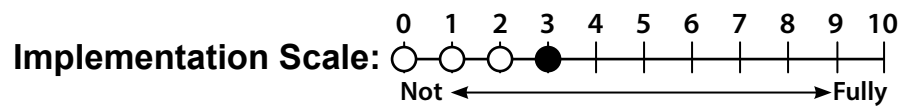
5. During this review period, the district provided ASB training on October 17 and 26, 2023; the meeting sign-in sheets show that 16 site staff members attended. The training was conducted by Business Services, and the PowerPoint presentation included information about rules and regulations, budget controls, cash receipts, cash disbursements, accounting and audit, and fraud prevention. The April 19, 2023 board agenda included an agreement for the district's external audit firm to provide ASB training on April 13, 2023; however, no sign-in sheets were provided for the training, so it is unknown if the training occurred and, if so, who attended.

Recommendations for Recovery

1. Written oversight procedures should be established to provide direction, ensure effective oversight, and define the roles and responsibilities of personnel involved in managing student body activities and funds.
2. The district should ensure that proper oversight is conducted at the district office level and that audit findings are reviewed with applicable school site staff and site administrators to ensure corrective action and avoid repeat audit findings.
3. The district should provide training for district-level personnel to conduct internal audits of ASB funds, and the business office should continue to conduct periodic internal audits of ASB funds to test for and ensure compliance.
4. The independent contractor process should be centralized through the district office, and procedures should be implemented to ensure schools that have ASBs collect W-9s and send the forms and vendor payment information to the district's business office staff so the district can issue 1099s as required by IRS regulations.
5. The district should provide training, for both new employees and annually, that includes topics such as processes and procedures, internal controls and review of audit findings for all employees who are responsible for ASB funds. The district should make this training mandatory for all applicable employees and administrators and ensure that attendance rosters are completed for all trainings.

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
July 2020 Rating:	Omitted per SB 98, Section 102 due to COVID-19 pandemic
July 2021 Rating:	1
July 2022 Rating:	1
July 2023 Rating:	2
July 2024 Rating:	3



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 reports for the following periods all included MYFPs for the general fund in accordance with AB 1200 and AB 2756 requirements for the current and subsequent two fiscal years.
 - 2022-23 second interim report
 - 2023-24 adopted budget
 - 2023-24 first interim report
2. Board presentations for the current year and MYFPs should include a description of budget assumptions used in the MYFP and illustrate the financial impact of those assumptions, such as changes in revenues, expenditures and fund balance. Additionally, the district should continue to provide a summary table of the MYFP that reflects the district's financial position. This is an effective practice to help those affected more easily understand the district's fiscal position. FCMAT found that the district has included a MYFP table as part of its board presentations that illustrates the year-over-year change in the current year and MYFP. As of the 2023-24 adopted budget, the board presentations now include detailed assumptions used to create the subsequent fiscal years. All board presentations given during the review period included slides for MYFP and the dollar amount of reserves. However, the slides did not include the restricted general fund separately, except the various programs that require a contribution from the unrestricted general fund. Additionally, the presentations did not include the available reserve percentage.
3. FCMAT's review of the district's board agendas shows that detailed assumptions were provided in the board agenda backup materials for all financial reports given during this review period. However, the district is still not consistent with the extent of details provided with each of the required budget submissions. The assumption narratives included the FSP, and some of the supporting assumptions provided information in the following areas:
 - Student enrollment trends
 - Projected enrollment
 - Increases in CalSTRS and CalPERS
 - Use of one-time revenues

- Deficit spending and reserves
- Special education costs

However, assumption narratives for some periods are lacking detail in the following areas:

- UPC
- ADA rate
- Step and/or column increases
- Health insurance increases
- Workers' compensation rates
- Staffing reductions from declining enrollment that correlate to the amounts projected in the district's FSP and MYFP
- The district's increases/decreases in contributions to restricted programs
- Correlation of increased or improved services to students resulting from additional or carryover of supplemental and concentration grant funding identified in the district's LCAP
- A summary table of the MYFP for unrestricted and restricted sources that reflect the district's financial position, including the available reserve percentage

The district's assumption narratives have not consistently included the projected UPC. Accurate projections of enrollment, UPC and ADA are essential elements of the MYFP, they are all core components of the LCFF calculation and are vital in identifying changes that may affect the district's revenue in the current and subsequent years of a projection.

The assumptions provided to advisory board members, along with the backup materials included in the board agenda, now include more of the factors used than what was provided with some of the past budget submissions. However, the primary focus remains on the current year, and there is no comprehensive document detailing all the assumptions used to develop each year of the district's general fund MYFP. Although the district's assumptions narrative included a table of some rate assumptions, it did not include the multiyear impact on the district's financial position. A best practice is to include a summary list of all assumptions used to develop the district's budget and MYFP in the narrative document.

4. The MYFP is a key tool in assessing the district's ongoing fiscal sustainability by taking the base year budget and projecting the future years with locally known assumptions and trends. If the base year is underbudgeted or overbudgeted, the reliability of the projections for the two subsequent fiscal years is affected and may not reflect an accurate picture of the district's financial status. As discussed in Standard 7.2, the district does not perform regular comparisons between actual expenditures and budgeted amounts during each financial reporting period. Due to this lack of budget monitoring, the integrity of the MYFP is ultimately impacted for the two subsequent fiscal years.

5. The district develops its MYFP using the SACS software along with Excel spreadsheets for supporting information. The district had implemented FCMAT's recommendation to prepare its budgets at each resource level during a prior review period. However, no documentation was provided for FCMAT to verify that any of the financial reports for this review period were prepared at each resource level. With all the additional one-time funding that the district is receiving, it is imperative that the district track the expenditures and monitor ending balances to ensure that each program does not deficit spend and require a contribution from the unrestricted general fund. Additionally, the district should ensure that one-time funds are not used for ongoing costs. Developing MYFPs at each resource level can provide a greater level of detail and accuracy and better financial planning.
6. In 2018, AB 1840 added EC 42161 to aid in the district's fiscal recovery. The provisions of AB 1840 expired in fiscal year 2021-22; however, the Budget Act of 2022 provided additional relief under AB 181 Section 37, which established EC 42163. EC Section 42163 provides for an annual appropriation for the district of up to 25 percent of the district's projected operating deficit if the district complies with specified terms, beginning with the 2022-23 fiscal year. The district's 2022-23 second interim report eliminated the prior period projected deficit of \$4.2 million as reported with the district's 2022-23 first interim report; this reflects an improved fiscal position in the district's unrestricted general fund. Although the district met some of the requirements for the additional funding, including a positive certification for its second interim report, the district did not meet other requirements, including updating comprehensive operational reviews. Furthermore, the district's 2021-22 independent audit was not free of material weaknesses, nor was it free of any material internal control issues. Therefore, FCMAT confirmed that the district did not meet the requirements for additional apportionment as specified in EC 42163(b).
7. Second Interim Report 2022-23: The county administrator approved the 2022-23 second interim financial report on March 15, 2023 with a positive certification. The district's 2022-23 second interim financial report and MYFP showed improvement in its fiscal position as compared to the 2022-23 first interim financial report. The district projected the elimination of the deficit in the current and first subsequent fiscal year, however fiscal year 2024-25 was projected to have a \$8.0 million deficit. While the district's second interim report reflects total available reserves of 3.00% for the current and two subsequent fiscal years, the components of ending fund balance included commitments of \$17.1 million in 2022-23, \$25.4 million in 2023-24, and \$24.2 million in 2024-25. Additionally, the MYFP shows assignments of \$12.7 million in 2022-23, and \$6.2 million in 2023-24. Since the district's second interim report was certified as positive, the district was not required to submit a third interim report.

On April 10, 2023, the county office completed a review of the district's second interim report and concurred with the district's positive certification, which included an updated FSP that identified revenue enhancements and expenditure reductions totaling \$6.59 million that are reflected in the current and subsequent two fiscal years. The county office letter also expressed concerns regarding the district's continued trend of declining enrollment as well as the district's projected operating deficit of \$7.99 million in fiscal year 2024-25. To ensure the district continues its progress towards fiscal stability, the county office required

the district to submit an updated FSP with its 2023-24 adopted budget report, noting that the district needs to continue to implement the revenue enhancements and expenditures reductions to sustain its fiscal stability.

8. Adopted Budget 2023-24: The county administrator approved the district's 2023-24 adopted budget on June 28, 2023. Although the unrestricted general fund budget projected a deficit of approximately \$13.5 million in 2023-24, \$3.6 million in 2024-25 and \$11.1 million in 2025-26, the adopted budget submitted to the county superintendent showed a reserve for economic uncertainties of 3.00% for the current and two subsequent fiscal years. However, the district also included amounts in the committed category of its components of ending fund balance totaling \$23.4 million in 2023-24, \$21.3 million in 2024-25 and \$10.1 million in 2025-26.

The district's adopted budget also projected operating deficits of approximately \$20,998 in the adult education fund (fund 11), \$37,898 in the child development fund (fund 12), \$539,941 in the cafeteria fund (fund 13), \$11.1 million in the building fund (fund 21), \$49,646 in the capital facilities fund (fund 25), \$265,000 in the special reserve fund for capital outlay projects (fund 40) and \$48,345 in the self-insurance fund (fund 67).

In a letter dated August 29, 2023, the county superintendent approved the district's adopted budget. However, the county office letter pointed out that the district must continue to implement the revenue enhancements and expenditure reductions identified in its FSP to sustain fiscal stability. The county office required the district to submit an updated plan with its 2023-24 first interim report. Additionally, the county office had concerns with the district's declining enrollment, deficit spending, unsettled labor negotiations, charter school oversight requirements and cash flow.

9. First Interim Report 2023-24: The county administrator approved the district's 2023-24 first interim report on December 13, 2023 with a positive certification. The district's MYFP showed a reserve for economic uncertainties of 3.00% for 2023-24, 3.00% for 2024-25, and 3.22% for 2025-26. However, the district also included an amount of \$35.1 million in 2023-24, \$17.4 million in 2024-25 and \$1.1 million in 2025-26 as committed and/or assigned as part of its components of ending fund balance. The district projects to deficit spend in the unrestricted general fund by \$8.1 million in 2023-24, \$19.0 million in 2024-25 and \$16.3 million in 2025-26.

The FSP submitted for approval at the December 13, 2023 board meeting was pulled from the agenda and a revised FSP was submitted and approved by the county administrator at the January 17, 2024 board meeting. FCMAT's review and interviews with the district's fiscal staff indicated that various items identified in the FSP were unattainable. FCMAT's review and comparison of the FSP with the district's MYFP indicated that the amounts used in the MYFP did not align with the planned cost savings identified in the FSP. This mismatch suggests that the FSP reductions were not accurately accounted for in the subsequent fiscal years' projections. Therefore, caution is advised regarding the district's utilization of this MYFP for future planning or decision-making, as it appears unreliable.

The county office completed its review of the district's first interim report and the updated FSP and concurred with the district's positive certification. In a letter dated January 11, 2024, the county office noted that the updated FSP that was submitted identified revenue enhancements and expenditure reductions totaling \$13.5 million in 2023-24, \$18.9 million in 2024-25, and \$23.8 million in 2025-26. The county letter recognized that this updated FSP was scheduled for approval on January 17, 2024 and that only a portion of the cost savings and expenditure reductions are included in the first interim and multiyear projections. The district was instructed to update the FSP and include it with its 2023-24 second interim report, along with the implementation status of the planned reductions and alternative options for contingent expenditure reductions and revenue enhancements. The county office noted that the district's unrestricted general fund is projected to decrease from a beginning balance of \$49.9 million in 2023-24 to a projected ending balance of \$6.6 million in 2025-26, a decline of approximately \$43.3 million, or 86.87% over three years. The county office is concerned about the projected trend of deficit spending and its impact on the district's ability to maintain the required reserve for economic uncertainties in future years.

As stated in the county letter, the district's first interim report reflects declining enrollment of 7,167 for 2023-24, 6,945 for 2024-25, and 6,723 for 2025-26 with projected FADA of 7,388, 6,640 and 6,354, respectively. The estimated impact on the district's projected FADA reflects a two-year loss totaling 984 FADA, representing a 13.32% decrease from the district's 2023-24 FADA.

10. Interviews with staff indicated that the district used consultants to assist with year-end closing and the development of various financial reports throughout the review period. As stated in previous years, the continued reliance on consultants to perform core business functions rather than training staff to build internal capacity within the district is discouraged. The use of consultants has been a consistent issue for a number of years due to the continual turnover of staff within the business office.

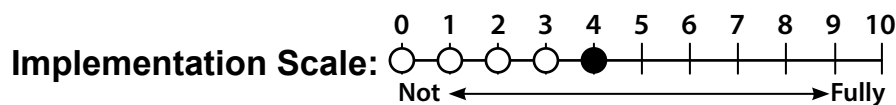
Recommendations for Recovery

1. A comprehensive detailed list of MYFP assumptions should be included in both the budget and interim report documents that are presented to the county administrator/advisory board at each reporting period.
2. The district should communicate to all those affected the foreseeable impact of the diminished LCFF revenues because of the declines in enrollment and ADA.
3. To provide for greater accuracy and more detailed financial planning, the district should develop its MYFPs at the resource level.
4. Presentation materials provided to the county administrator/advisory board at each budget reporting period should include details for the two subsequent fiscal years that reflect the district's financial position.

5. The district should continue to identify measures to enhance revenue and/or reduce expenditures and eliminate its structural deficit.
6. The district should refer to the county office guidelines provided for each financial reporting period and use the assumptions in its MYFP.
7. The district should not rely on one-time reserves for ongoing costs.
8. The district should review all budgets and actual expenses at least monthly and make necessary adjustments to help prevent variances between budgeted and actual expenses at year-end and accurately complete MYFPs.
9. The district should monitor and update the FSP to ensure its reserves for economic uncertainties are met.
10. District staff should be trained to prepare and monitor budget and interim reports and MYFPs rather than relying on consultants to do this important work.

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
July 2020 Rating:	Omitted per SB 98, Section 102 due to COVID-19 pandemic
July 2021 Rating:	1
July 2022 Rating:	4
July 2023 Rating:	2
July 2024 Rating:	4



12.2 Multiyear Financial Projections

Legal Standard

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)

Findings

1. The latest MYFP prepared by the district should not be used to project costs associated with possible negotiation scenarios due to the concerns identified in Standard 12.1. As stated in Standard 12.1, interviews indicated that various items identified in the FSP were unattainable. A comparison of the FSP with the district's MYFP indicated that the amounts used in the MYFP did not align with the planned cost savings identified in the FSP. This mismatch suggests that the FSP reductions were not accurately accounted for in the subsequent fiscal years' projections, therefore making the MYFP unreliable.
2. During this review period, the district settled for a one-time, off-schedule bonus of 3% for fiscal year 2022-23 with both bargaining units and all other management staff. The district completed the AB 1200 disclosures as required by GC 3547.5(a), and the county office responded to the disclosure and concluded that the district would meet its minimum reserve requirements but cautioned the district to implement reductions as outlined in its FSP.
3. During this review period, the district approved several MOUs as further discussed in Standard 14.1. No documentation was provided to FCMAT to demonstrate that the impact to the budget and MYFP was analyzed before approval.
4. FCMAT was not provided with documentation that evidenced that guidelines were developed for collective bargaining that fiscally align with the LEA's multiyear instructional and fiscal goals. District staff reported that MYFPs are prepared for use in decision-making and had most recently been used in analyzing health and welfare benefits.

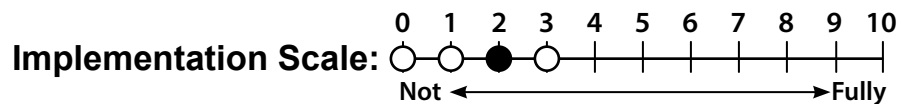
Recommendations for Recovery

1. The district should ensure that multiyear projections are adequately supported with ongoing revenue enhancements and/or expenditure reductions that are realistic and sustainable.
2. Cost analyses and MYFPs should be prepared for use in decision-making when an expenditure commitment is contemplated, including salary and benefit enhancements negotiated through the collective bargaining process.

3. The district should ensure staff are trained and knowledgeable regarding the details of the budget and MYFP and can accurately analyze the multiyear fiscal impact of any proposed salary or benefit increases.
4. The district should ensure that guidelines developed for collective bargaining fiscally align with the LEA's multiyear instructional and fiscal goals.

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
July 2020 Rating:	Omitted per SB 98, Section 102 due to COVID-19 pandemic
July 2021 Rating:	2
July 2022 Rating:	2
July 2023 Rating:	1
July 2024 Rating:	2



14.1 Impact of Collective Bargaining

Legal Standard

Public disclosure requirements are met, including the costs associated with a tentative collective bargaining agreement before it becomes binding on the LEA or county office of education. (GC 3547.5 (b))

Findings

1. Before a public school employer enters into a written agreement with an exclusive representative, GC 3547.5(a) requires the major provisions, including costs for the current and subsequent years, to be disclosed at a public meeting in a format prescribed by the superintendent of public instruction. GC 3547.5(b) requires the superintendent (in this case the county administrator) and CBO to certify in writing that the cost incurred under the proposed agreement can be supported financially. This certification must be prepared in accordance with EC 42130 and 42131 and must itemize any budget revision(s) necessary to support the costs of the agreement in each year of its term.
2. GC 3540.2 provides for the added oversight of collective bargaining. It requires that a district with a qualified or negative budget certification pursuant to EC 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 by the board. While this requirement is established in statute, LACOE requires all districts within the county to submit all public disclosure forms to the county office for review at least 10 working days prior to the date the governing board will take action, as stated in its Informational Bulletin No. 6733 dated July 25, 2023. The bulletin also states that a “Public Disclosure form must be prepared for all agreements, including those for no increase or a decrease in compensation,” which suggests that any tentative agreement and/or MOU should comply with the public disclosure requirements. This requirement is further highlighted in the district’s 2022-23 second interim oversight letter from LACOE, which states:

This is a reminder that before the District’s Board of Education takes any action on a proposed collective bargaining agreement, including a **Memorandum of Understanding**, the District must meet the public disclosure requirements of Government Code Section 3547.5 and the California Code of Regulations Title V, Section 15449.

3. The district’s employees are represented by the following bargaining units:
 - The ITA represents certificated employees such as teachers, special project coordinators, librarians, counselors and nurses. (ITA successfully petitioned to represent the adult education teachers, and ITA settlements have included adult education teachers since 2016-17.)
 - As of March 4, 2022, the Teamsters represents classified employees.

4. IMA is an unrepresented employee group, who typically meets and confers with the county administrator monthly. Although there is no collective bargaining for unrepresented employee groups or individuals, settlements with these employees and individuals are often the result of a “me too” clause and therefore have associated costs that should be disclosed in the same manner as required under GC 3547.5(a). The need for publicly disclosing all increases to salaries and benefits openly and transparently is a vital function of the district.
5. The district reached a tentative agreement with both ITA and Teamsters to provide a one-time, off-schedule retention bonus in the amount of 3% of unit members' annual base pay for 2022-2023 (not including longevity, doctoral or any other stipend, overtime or extra duty assignments) provided that unit members meet the following criteria: the unit member is employed by the IUSD on March 1, 2023, and has been employed by the district for the six months prior to March 1, 2023. According to the March 8, 2023 board meeting minutes, the county administrator approved an AB 1200 disclosure for the one-time, off-schedule retention bonus in the amount of 3% but noted that this includes both bargaining unit members, management, confidential and senior management staff. The district did not provide FCMAT with a copy of the final signed disclosure certification form, which is required to be submitted to the county office once action has been taken on the proposed agreement.

The county office responded to the district's AB 1200 disclosure on February 22, 2023 stating that the district's financial analysis projects it can maintain the minimum required reserves for the term of the agreement. The county office reminded the district of the need to implement reductions in conformance with its FSP to maintain its fiscal solvency. Additionally, the county office reminded the district of the 45-day budget revision requirement per EC 42142.

6. The signed tentative agreement with Teamsters, approved during the March 15, 2023 board meeting, included provisions in addition to the one-time, off-schedule 3% retention bonus, such as a restructure of the salary schedule, a safety shoe allowance, and a professional growth incentive program. The district will incur additional costs related to these provisions which were not disclosed in the AB 1200 document approved during the March 8, 2023 board meeting. The AB 1200 disclosure for the salary schedule restructure, safety shoe allowance, and professional growth incentive program was approved at the June 21, 2023 board meeting.

The county office responded to the district's AB 1200 disclosure on April 21, 2023 stating that the district's financial analysis, as reflected in the disclosure, projects it can maintain the minimum required reserves for the term of the agreement and reminded the district of the need to implement reductions in conformance with its FSP. Additionally, the county office reminded the district of the 45-day budget revision requirement per EC 42142.

7. On August 9, 2023, the county administrator approved an AB 1200 disclosure and the MOUs for ITA and Teamsters related to vacation payout. Eligible child development center teachers, classified, confidential, and management employees would receive the balance of their vacation days exceeding their annual accrual based on the vacation

balances as of the last day of the fiscal year June 30, 2023. The county administrator and CBO signed the certification page that certifies the district's ability to meet the costs incurred in the current and subsequent fiscal years.

The county office responded to the district's AB 1200 disclosure on August 4, 2023 stating that the total one-time compensation cost is approximately \$770,000 and will be funded in part with restricted COVID-19 funds. The letter stated that although the district's financial analysis reflected in the disclosure projects it can maintain the minimum required reserves for the term of the agreement, it reminded the district of the need to implement reductions in conformance with its FSP. The letter reminded the district to revise its budget within 45 days per EC 42142. As previously stated, LACOE requires that a public disclosure form be prepared for all agreements with represented employee groups, including those for no increase or a decrease in compensation. However, a public disclosure form is not required for salary revisions for individual positions/classifications or contracts for executive cabinet members. During the current review period, two salary schedule revisions for the certificated, classified and confidential management, were approved, and contract amendments for two executive cabinet members were approved.

8. FCMAT's review of board agendas and minutes found five MOU's with represented employee groups were approved without the accompanying required disclosure form. The following table represents the various memoranda of understanding that were approved during the current review period without a public disclosure.

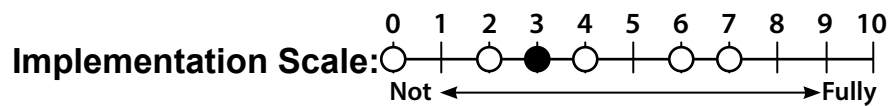
Group	Board Meeting Date	Board Agenda Description
Teamsters	May 24, 2023	Approval of Memorandum of Understanding (MOU) Between Inglewood Unified School District and Teamsters Local 911 - Summer 2023 Work Schedule
Teamsters	May 24, 2023	Approval of Memorandum of Understanding (MOU) Between the Teamsters Local 911 (Teamsters) and the Inglewood Unified School District (IUSD) For General Child Care and Development (CCTR) Expansion: Potty Training
ITA	May 24, 2023	Approval of Memorandum of Understanding (MOU) Between the Inglewood Teachers Association (ITA) and the Inglewood Unified School District (IUSD) For General Child Care and Development (CCTR) Expansion: Potty Training
Teamsters	May 24, 2023	Approval of Memorandum of Understanding Between Inglewood Unified School District (IUSD) and Teamsters Local 911 (Teamsters) Distribution of Overtime
ITA	October 4, 2023	Ratification of Memorandum of Understanding (MOU) Between the Inglewood Unified School District (IUSD) and Inglewood Teachers Association (ITA) regarding Banked Time

Recommendations for Recovery

1. The district should clearly communicate to all bargaining units the parameters of the roles, relationships and responsibilities of those involved with loss of local control as it affects binding agreements. Once 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 SBE. The county 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.
2. The district should fulfill requirements regarding all collective bargaining agreements including GC 3547.5 (a) (b) and EC Code 42130-42131. The county administrator and CBO should sign the disclosure form certifying that the district can meet the costs incurred under the agreement during the term of the agreement and the final certification page once it has been approved and submit it to the county office.
3. The district should prepare public disclosures, including MYFPs, for all agreements (including MOUs) reached with employee bargaining units and unrepresented groups prior to approval by the county administrator. The AB 1200 disclosure documents should continue to be included with the online board agenda backup materials to inform the public of the costs associated with the agreement. The role of the district public disclosures as required by AB 1200 and AB 2756, including MYFPs, for all agreements reached in accordance with GC sections listed above is of paramount importance.
4. Extra care should be taken to ensure that oversight agencies have the full 10-day period to review the filing for accuracy.
5. The district should follow the GC 3547.5(a)-(b) disclosure requirements for unrepresented employee groups, such as IMA and others.
6. All information provided in the AB 1200 public disclosure forms should be checked for accuracy before inclusion in the board agenda documentation.
7. The district should process all necessary budget revisions within 45 days of adopting a collective bargaining agreement in the current year to meet the costs of the agreement.

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
July 2020 Rating:	Omitted per SB 98, Section 102 due to COVID-19 pandemic
July 2021 Rating:	3
July 2022 Rating:	4
July 2023 Rating:	2
July 2024 Rating:	3



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 meeting and negotiating 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 GC 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 contract with ITA requires the association to notify the district of its intent to modify, amend, or terminate the collective bargaining agreement by presenting its initial proposal to the public during a board meeting no later than March 15 of the calendar year in which the agreement expires. A public hearing is to take place within two regular board meetings from the initial presentation for public comment. After the public hearing, the district is required to respond to the initial proposal within two regular board meetings.
3. FCMAT’s review of board agendas and minutes found that on May 24, 2023 the district held one public hearing allowing for public comment regarding the sunshining of the district’s and ITA’s initial proposals for 2023-2024 negotiations. ITA’s initial proposal, dated May 8, 2023, identified two articles, while the district’s initial proposal identified four articles including articles on compensation and fringe benefits. Following the public hearing, ITA’s initial proposal was accepted while the district’s initial proposal was approved.

During this same board meeting, the district held a second public hearing allowing for public comment regarding the sunshining of the district’s and Teamsters initial proposals for 2023-24 negotiations. Teamsters initial proposal, dated May 4, 2023, identified four articles, while the district’s initial proposal, dated May 8, 2023, identified six articles. Following the public hearing, Teamsters initial proposal was accepted while the district’s initial proposal was approved.

4. ITA added an additional article to its initial proposal, which was made public and accepted during the August 23, 2023 board meeting.

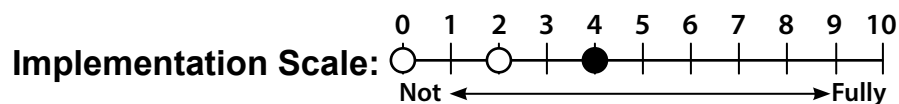
5. FCMAT was not provided with any documentation indicating that exceptions to contract terms in ITA and Teamsters agreements, regarding their required sunshining deadlines, had been memorialized in writing.

Recommendations for Recovery

1. The district should ensure it continues to sunshine 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
July 2020 Rating:	Omitted per SB 98, Section 102 due to COVID-19 pandemic
July 2021 Rating:	4
July 2022 Rating:	4
July 2023 Rating:	2
July 2024 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 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.

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 did not seek input to the collective bargaining process from principals and other management personnel during this review period.
2. To provide fiscal, employee management and program support, an effective bargaining team includes members who represent various perspectives and disciplines and are aware of characteristics in contracts that impede effective delivery of LEA services. This team approach allows multiple perspectives and differing opinions on how to modify agreements to best meet district goals and objectives.

The district's certificated negotiating team consists of the chief HR officer, CBO, CAO, one principal, and the district's legal counsel. The district's classified negotiating team includes the chief HR officer, operations manager, a director, CBO when available, and the district's legal counsel. In a prior review period, the district established a standing Health Insurance Committee, consisting of nine representatives with three members chosen by ITA, three by Teamsters, and three by the district. The committee's purpose is to identify options for reducing health benefit cost increases. The district also works with a third-party benefits administrator, Burnham Benefits Insurance Services, to assist in this endeavor. Although the health benefits committee is considered a good source to gather input, the committee only met once during the review period, indicating infrequent meetings, and neither bargaining unit had representation in attendance.

3. As discussed in Standard 14.1, the district approved several MOUs and a salary schedule revision for an unrepresented employee group. No documentation was provided to FCMAT to show that the impact to the budget for the proposed MOUs and salary schedule revision for an unrepresented employee group was analyzed before consideration.

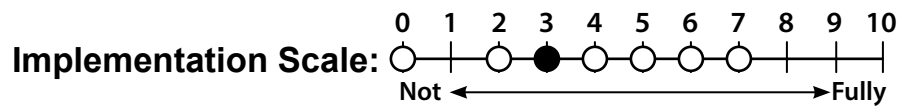
4. A review of board minutes showed that confidential discussions on negotiations are listed in the blanket statement for closed-session meetings; however, during the current review period, only the February 21, 2024 board minutes for closed session shows an agenda item regarding a conference with labor negotiators.

Recommendations for Recovery

1. The input process for developing initial proposals before they are presented at a public hearing should continue to be 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 evaluate decisions and their multiyear impact on all collective bargaining agreements as well as any memoranda of understanding.
3. The district should continue to formally communicate and train managers regarding the impact of all contract modifications. District administration should issue a joint statement in conjunction with bargaining units on the impact of a given settlement on its employees. If a joint statement is not possible, a formal district announcement, recapping the major impacts of the settlement would help increase communication and understanding.
4. The district administration should monitor the actions of the advisory Health Insurance Committee to ensure there is no adverse impact to the district.
5. 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.
6. The district should ensure that if negotiations are discussed in closed session, it is disclosed on the board meeting agenda and if action is taken, it is disclosed in the board meeting minutes.

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
July 2020 Rating:	Omitted per SB 98, Section 102 due to COVID-19 pandemic
July 2021 Rating:	7
July 2022 Rating:	6
July 2023 Rating:	4
July 2024 Rating:	3



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. A District Infrastructure Technology Advisory Committee (DITAC) was created several years ago to guide the district in its use and selection of technology. The DITAC committee was disbanded in 2020, but was reconvened in early 2022. The executive director of IT leads the DITAC meetings, and committee members include lead technology teachers, principals, cabinet members, department leads, and senior IT staff. Meeting agendas, minutes, and other related materials are emailed to all committee members. The committee met regularly during the current review period. After the DITAC committee was disbanded, the Instructional Technology Committee (ITC), also known as the District Technology Advisory Committee (DTAC), was formed and met in place of the DITAC between 2020 and January 2022. The ITC/DTAC meetings address educational and classroom technology topics and are led by the CAO and the director of educational technology. Members of the IT Department attend and contribute to the ITC proceedings. The ITC/DTAC has only met sporadically in the current review period.
2. On January 26, 2022, the then county administrator approved a realignment and reorganization of technology support. The executive director of IT now reports to the CBO instead of the CAO. Along with the executive director, other IT staff transferred to the business office, including those responsible for network infrastructure, CALPADS processing, and Aeries attendance/enrollment/class scheduling. A newly created position of director of educational technology reports to the CAO. All site-based, and district office-based computer technicians report to the director of educational technology. The executive director of IT and the director of educational technology work closely together as their teams share a common mission and deal with similar and related areas of operations.
3. The executive director of IT and the director of educational technology routinely attend LCAP planning meetings, where technology use, as noted in the plan, is discussed. These meetings have helped the educational services and IT staff better understand how to work together to improve the district's IT and educational technology (EdTech) services.
4. In 2022, a second DBA position was created; however, it remained vacant until November 2023, when the district hired its second full-time DBA. The district has two full-time DBAs supporting the Aeries student information system, data system integrations, and

state and federal reporting. The district's application support technician position is vacant, leaving one of the two DBAs responsible for Aeries end-user support.

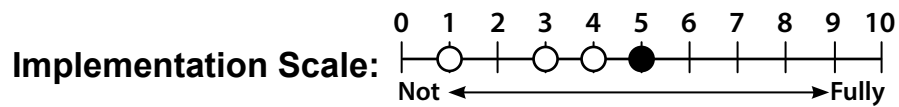
5. Starting in October 2020, the district has maintained an annual contract with the former DBA to support processing CALPADS data. The original 2023-24 DBA consultant contract was approved on June 28, 2023 for \$50,000. The consultant contract was increased on February 21, 2024, bringing the total cost of the contract to \$130,000. With the recent hiring of a second DBA and the growth in CALPADS-related technical competency, the district does not anticipate renewing the DBA consultant contract in the 2024-25 fiscal year.
6. The district uses the services of a second contractor to support its Aeries SIS, and to assist with its Aeries support and state and federal reporting. The cost of the contract for the 2023-24 fiscal year is \$25,000. Due to a prolonged vacancy in the application support specialist position, the district expects to renew this consultant contract in the 2024-25 fiscal year.
7. The district uses the BEST financial management software provided by LACOE that complies with SACS for uniform statewide financial reporting.

Recommendations for Recovery

1. The district should combine the DITAC and ITC/DTAC committees into a single District Technology Committee. The committee members should be drawn from the IT and EdTech teams, department representatives, school site, and bargaining unit leadership. District Technology Committee meetings should be held quarterly, and the goal of the meetings should be to drive important IT and EdTech decisions and inform the district's technology plan.
2. The district should evaluate the needs of the IT Department and its ability to provide SIS support to school sites, considering the cost of using a contractor to provide that support, and if needed, fill the vacant application support specialist position. The position should provide end-user support for the Aeries student information system, assist with SIS-related process and procedure documentation, provide regular user training, and support state reporting needs.
3. The district should ensure that the existing DBA team is fully trained and sufficiently cross-trained to meet the district's state-reporting and advanced data integration needs.
4. The district should minimize its reliance on third-party contractors for critical and time-sensitive state reporting responsibilities. Instead, the district should develop internal capabilities and capacity to ensure timely and accurate state reporting and the integrity of the district's data systems.

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
July 2020 Rating:	Omitted per SB 98, Section 102 due to COVID-19 pandemic
July 2021 Rating:	4
July 2022 Rating:	5
July 2023 Rating:	4
July 2024 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, 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.

Findings

1. A CALPADS processing team consisting of the two DBAs, an application support technician, select staff from the business office, and the executive director of IT is responsible for CALPADS reporting. At the time of FCMAT's fieldwork, the application support technician position was vacant. The district also uses the services of two contractors to assist with CALPADS and other SIS-related services. Essential members of the CALPADS processing team reported improvements in their knowledge of the processes and procedures associated with CALPADS reporting, including data verifications, error correction, and the certification process.
2. Last year, the district failed to certify CALPADS, missing the Fall 1 certification deadline of December 16, 2022, and the Fall 1 amendment window deadline of January 27, 2023. The district also failed to submit the EOY submission by the July 28, 2023 deadline and the EOY amendment deadline of August 25, 2023. In both the Fall 1 and EOY submissions, the district could only certify with the intervention of FCMAT/California School Information Services. During interviews, the district also reported difficulty meeting the Fall 2 certification deadline. According to the district, the Fall 2 errors resulted from an unexpected increase in teacher vacancies, requiring extensive use of contracted substitute teachers.
3. The district uses the SEIS for IEP management and special education specific information processing needs. During fieldwork, interviews with staff responsible for the maintenance of the SEIS system disclosed that the district has a high number of special education-related data errors. Incorrect enrollment data, delays in receiving IEP and supporting documentation, and mismatched data between the district's SIS and SEIS are the primary sources of the errors. According to district staff, errors in the district's special education data have resulted in significant delays in CALPADS EOY certification.
4. In the prior reporting period, the district provided FCMAT with a document titled CALPADS Process and Procedures for IUSD 2022-2023. An updated document was not provided in the current reporting period. The document states the following:

Purpose: This plan provides direction for IUSD's preparation for all CALPADS submissions throughout the school year, defining scope, roles and responsibilities, calendar and timeline, and alignment to FCMAT findings and recommendations.

The document contains timelines and areas of data collection and review responsibility. The document is a sound foundation for documenting the district's CALPADS processes and accountability.

5. During interviews, district staff presented a conflicting and contradictory assessment of the district's CALPADS and data entry training processes. The district provided several sample "HowTo" documents for essential SIS-related data entry procedures, including student enrollment and attendance recording. These documents have been revised as recently as the 2023-24 school year and are expected to be used as desk manuals by the school site staff with enrollment and attendance responsibilities. The district has also provided sample CALPADS error correction guides designed to help staff quickly correct CALPADS-related data errors. IT Department staff described hosting regular CALPADS-related training sessions for school site staff responsible for data entry. Sign-in sheets for one of these meetings were provided to FCMAT as evidence of the district's CALPADS training efforts. However, during interviews of school site data clerks, significant confusion was reported about the existence and use of the district-provided SIS and CALPADS-related documentation. Additionally, school site data entry staff reported that CALPADS-related trainings are offered inconsistently and only when urgent data correction is required.
6. In a prior review period, FCMAT was provided with a document titled Inglewood Unified School District Technology Plan 2020-2024, Implementation Plan. An update to the plan was last presented at a board meeting on March 9, 2022. The presentation included information regarding teacher and student impressions of the technology assessed and summarized using a previously administered BrightBytes IT- and EdTech-specific staff and student survey. The information in the updated plan is classroom- and instruction-centric and includes data on student and staff technology needs and EdTech skill proficiency levels. The update includes several ongoing EdTech initiatives and technology projects, many of which are identified as in progress. The plan includes timelines for anticipated outcomes and cost estimates for initiatives and projects and identifies funding sources. The plan has not been board-approved as of the current review period.
7. School site principals have online access to their site budgets through the county-provided BEST financial system or external Google Sheets reports provided by the business office. One-on-one training in running and interpreting budget reports is available from staff in the business office as requested. The business office no longer emails principals their budget reports monthly in a simplified format via an Access system. Instead, it sends Google Sheets-based budget reports monthly. In addition, the business office has monthly meetings with principals to review their budgets, answer questions, and provide training as necessary. These meetings are well-received by the principals. The combination of these methods provides principals multiple avenues to receive up-to-date budget information. At the time of FCMAT's fieldwork, site staff reported improved proficiency with and use of the BEST system for site financial management purposes due to greater familiarity with the system and increased county office support.
8. During this review period, the Business Services and HR departments focused on correcting errors in the position control system. As in previous years, current efforts include identifying and eliminating open and budgeted positions that have not or will

not be filled. However, revising position codes has stalled due to staffing capacity and competing priorities for implementing the new HCM system.

9. In fall 2017, the district implemented the Informed K12 system, which, among other things, is used for the creation, routing, and approval of personnel action forms. This system has been designed to ensure that any changes to position assignments are monitored and, where needed, updated in the position control system. The current process includes nine steps to fill a position in the system. HR and business staff reported that they are pleased with how the Informed K12 system is used to process and track the information needed to update position control. Representatives from the Business Services and HR departments reported improved communication between the two departments due to the implementation of the Informed K12 system.
10. The annual audit of the district, performed by Nigro and Nigro for the fiscal year ending June 30, 2021, included finding 2021-007 that the district was not requiring staff password changes at least annually to ensure the safe-keeping and integrity of information systems used by the district. The June 30, 2022, audit report noted that the status of the prior year finding was implemented. The audit report for fiscal year ending June 30, 2023, does not include this finding. However, during interviews, IT Department staff and other district staff confirmed that there is no policy requiring regular changes of network passwords.
11. The June 30, 2022 audit report included finding 2022-010: Instructional Time. The audit noted that the district did not review school site bell schedules to confirm compliance with instructional minute minimums as required by Education Code 46112-46147. The finding status was reported as implemented in the June 30, 2023 audit report. During interviews, district IT staff confirmed that school site staff could create, delete, and edit school site bell schedules in the Aeries student information system previously. District IT staff confirmed the permissions to create, edit, and delete bell schedules have been revoked from school site staff. As of the 2023-24 school year, only designated IT staff, currently the DBAs and the executive director of IT, can create, modify, and delete school site bell schedules.

Recommendations for Recovery

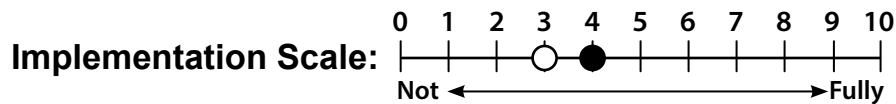
1. The district should continue using the CALPADS Process and Procedures for IUSD document, updating it to reflect internal procedures and external processing requirements changes.
2. The district should evaluate the needs of the IT Department, and if needed, fill the vacant application support technician position and ensure all CALPADS and state-reporting-related staff have adequate training and sufficient knowledge of the district's systems, data, and workflows to provide timely and accurate CALPADS certification and the ability to meet other state reporting requirements.
3. The district should continue to assess the EdTech and technology skills of administrators, teachers, and support staff. Data collected during these assessments should be used to develop staff development plans and guide IT infrastructure and user device investments.

4. The district should develop a detailed staff development plan to ensure its administrators, teachers, and support staff know how to use its EdTech and IT resources appropriately and effectively.
5. The district should review and update the district's technology plan. The plan should be aligned with the district's LCAP priorities and goals. The update should include budget revisions to take into account the expiration of one-time pandemic relief-related funds and the potential expiration of the federal Emergency Connectivity Fund (ECF) program. The district should present the district technology plan for board approval.
6. The district should schedule regular meetings for data entry and CALPADS training sessions. These meetings should be mandatory for district data entry staff and led by district staff, including members of the district's IT, Student Services, and Special Education departments. The purpose, schedule, and importance of these meetings should be communicated to site principals, and the expectation that staff attendance and participation are required should be established. The schedule and location of the meetings should be posted on the district website. The meeting organizers should send calendar invites and reminders to expected meeting attendees and send reminders to site principals. Detailed agendas for the meeting topics should be developed. Relevant documentation regarding the process covered should be distributed to attendees. Sign-in sheets for employees who have attended the trainings should be maintained. Principals should be notified about employees who do not attend, and make-up sessions should be offered.
7. The district should implement the SEIS-to-Aeries SIS synchronization service. Using the SIS as the source of authority for student demographic and program participation data, the SEIS-to-SIS synchronization service will provide regular and automated updates between the two data systems. Synchronization of data in the SIS and SEIS systems will reduce the time needed for entering duplicated data and improve the district's data integrity practices. Improved data integrity will minimize the opportunity for state reporting errors.
8. Resources in the business and HR 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 require high coordination between the HR and business offices and dedicated time to update the district's HRS and payroll system. The district should continue the meetings between the two departments to address problems and suggest resolutions, and the meetings should be held regularly. Staff who use the position control system should be assessed for their knowledge of the system and provided with training if needed.
9. The district should develop and implement procedures requiring staff to change passwords at least annually.

10. The district should maintain the recently developed school site bell schedule administrative review process, including limiting permissions to create, edit, and delete bell schedules in the SIS to authorized IT or Business Services department designees.

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
July 2020 Rating:	Omitted per SB 98, Section 102 due to COVID-19 pandemic
July 2021 Rating:	4
July 2022 Rating:	4
July 2023 Rating:	4
July 2024 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 DITAC meets to review hardware and software standards set by mutual agreement between representatives of the DTAC and the DITAC. 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 exist for different types of equipment used by administrators, teachers, and students and were published in the district's online Administrative Handbook. They are now published on the district's IT webpage ([IUSD Information Technology webpage](#)) through a link labeled IT Procedures Manual (version 2021.01.13), which the IT Department has created. For security purposes, staff must first sign into the district's Google platform to access the document. The document version provided to FCMAT is outdated and does not reflect the division between the IT and the EdTech departments. The document lists incorrect employee titles and does not represent the most updated organizational chart. This document contains, along with other useful information, instructions for 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 districtwide use of the online Administrative Handbook has ceased, and instead, departments populate their respective webpages with the handbook content. This is inconvenient for site users who may not be sure which department has the needed information and may have to search various departments' webpages. It was simpler for users to search a centralized source of information such as the online Administrative Handbook.
4. The use of the BEST financial system for routing technology purchase requisitions for approval has continued to allow the executive director of IT to review all technology purchase requests to ensure conformity. Working together, the business office and IT Department have ensured that all requests for technology acquisition are routed through the BEST system. Requests for nonstandard equipment are made through the IT work order system so that requests and communication between both parties can be documented and processed.

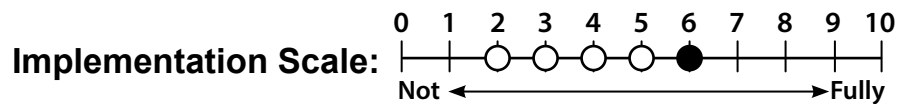
5. The district has cybersecurity liability insurance provided through its Alliance of Schools Cooperative Insurance Programs (ASCIP) membership. The district's IT or risk management staff are familiar with the policy details, including coverage limits, entitlements, and requirements. The district's IT staff are not involved in the application process. The district does not have disaster recovery or business continuity plans and has held no discussions regarding maintaining critical business and educational services during a prolonged outage or cybersecurity event.

Recommendations for Recovery

1. The DITAC should continue to work collaboratively with the DTAC to formally review and set standards as necessary for both software and hardware.
2. The district should publish an up-to-date IT Procedures Manual document. The document should reflect the current organizational structure of the IT and EdTech departments, reflect the correct staffing information, and include updated IT—and EdTech-related workflows and a complete list of technology standards for equipment administrators, teachers, and students to use. The district should communicate the location of the information so that all staff know that the data is accessible and available online.
3. The district should understand the details of its cybersecurity liability coverage. The IT and Risk Management departments representatives should review the policy details and the application process annually. The district should develop basic disaster recovery and business continuity plans. The plans should focus on minimizing IT system downtime associated with a prolonged network outage or serious cybersecurity event. Plans should prioritize access to LACOE's BEST financial system and digital education resources.

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
July 2020 Rating:	Omitted per SB 98, Section 102 due to COVID-19 pandemic
July 2021 Rating:	5
July 2022 Rating:	5
July 2023 Rating:	6
July 2024 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 lacks a formalized lifecycle replacement plan for critical network infrastructure equipment such as routers, switches, wireless access points, telecommunications electronics, servers, and data storage. The executive director of IT has created a spreadsheet showing critical systems that need replacement with some equipment more than 10 years old and no longer supported by the original vendor. 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 costs can be appropriately 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 approximately 85% of all service requests are now processed through the help desk system. Because of the increased volume, not all service requests are formalized and entered in the School Dude (now Brightly) Help Desk system.
3. To update the district's inventory of capital assets, the county administrator approved a contract on May 24, 2023 with CBIZ Valuation Group, LLC. The scope of the contract generally details completing an inventory of district assets as defined in the contract under Exhibit A. According to the district's June 30, 2023 audit report, CBIZ provided an updated fixed asset inventory list in October 2023, and that inventory included IT and technology-related assets.
4. In August 2017, the IT Department purchased mobile device management and inventory tools for phones and tablets from School Dude. The department also purchased Insight from the same vendor partly to aid in inventory reconciliation. The Insight product can scan the network and record information on the type of devices it locates. The IT Department has implemented 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.

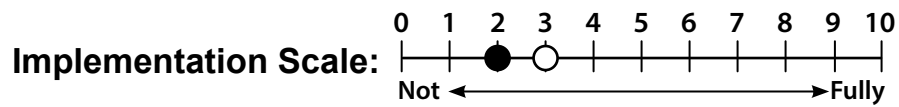
5. The district's inventory and distribution coordinator has recently assumed tagging and inventory management duties. The position is responsible for asset identification and tagging of newly received, nontechnology assets over \$500 and the coordinator often visits school sites to confirm receipt of orders and apply asset tags. Interviews indicated that the coordinator has received limited training on the district's fixed assets system. Newly received nontechnology fixed assets are not recorded in any inventory system, but assets purchased since July 1, 2023 have been entered on a spreadsheet.
6. As reported in prior review periods, the warehouse does not receive technology equipment since most shipments are delivered directly to the departments and school sites. Standards-based equipment, such as laptops, Chromebooks, and other devices, and nonstandard-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 before 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, where it can be tagged and inventoried before delivery to school sites and departments. The IT Department has an asset tagging procedure for assets purchased from an existing VAR; however, entry into the School Dude technology inventory system has been inconsistent due to vacancies in the IT Department. As such, the IT Department reports that the technology asset inventory has not recently been reconciled and is out of date.
7. The district does not track fixed assets per the requirements of EC 35168. This includes many of the district's IT assets over \$500.00. The district does not use a system to track and process its fixed asset depreciation, usually used for EOY financial reporting. The district does not conduct a regular physical inventory, as detailed in CSAM Procedure 410.

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, wireless access points, telecommunication electronics, servers, and data storage to adequately prepare for ongoing expenses needed to keep the system functioning properly. To help ensure funding for future upgrades, the district should formalize and approve a lifecycle replacement plan that is represented in its multiyear budget.
2. The district should ensure the help desk system processes all IT service requests.
3. The district should select a system and adequately train staff to maintain the inventory of its fixed assets per the requirements of EC 35168.
4. The district should have a policy/procedure 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 and accounting 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
July 2020 Rating:	Omitted per SB 98, Section 102 due to COVID-19 pandemic
July 2021 Rating:	2
July 2022 Rating:	2
July 2023 Rating:	2
July 2024 Rating:	2



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 CAASPP and is generally pleased with their use and performance. Staff from the IT and EdTech departments reported no bandwidth or infrastructure-related problems with the 2023-24 Smarter Balanced Assessment administration. School site staff report that the district's IT infrastructure is stable and that network outages are rare.
2. The district has adopted a 1-to-1 student-to-device ratio, providing all students with Chromebooks or iPads for classroom and home use.
3. The district does not use a centralized instructional material inventory system to track the issuance of student devices. Instead, library staff or temporary employees track device assignments at the site level using individual spreadsheets.
4. The district has adopted digital curriculum materials for its core subjects. Students are expected to use their district-issued devices to access the digital core curriculum and supplemental instructional materials. Textbooks for core subjects are also provided and are often used when deemed appropriate by the classroom teacher.
5. The executive director of IT reports to the CBO and regularly attends principals' meetings. The executive director of IT and the director of educational technology meet regularly with Educational Services Department staff.
6. The district bandwidth of 10 gigabytes per second (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 10 GBps internet connection to the county office. LACOE is the district's internet service provider (ISP).
7. The district contracts temporary site technicians with AppleOne Employment Services, a temporary employment services company. The temporary site technicians serve as the first layer of technical support for school site staff. The temporary employees are responsible for staff and student device distribution, basic device troubleshooting and repair, and assisting users with low-level application and operating system problems. The contract with AppleOne ends June 30, 2024, and is paid for using one-time pandemic relief funds

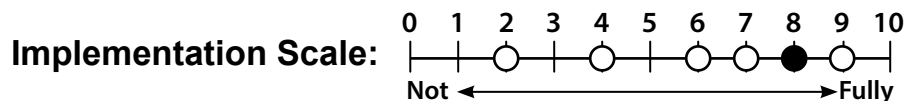
expiring September 30, 2024. Interviews with the director of educational technology and the CAO indicate that the district is planning to fund a reduced contract with AppleOne using ongoing supplemental and concentration grant LCFF funding, but the details have not been finalized as of the date of the FCMAT finance team fieldwork.

Recommendations for Recovery

1. The executive director of IT and the director of educational technology should continue to meet regularly with Educational Services Department staff and attend principals' meetings to understand the district's educational goals and align human and fiscal resources to support those goals. The executive director of IT should also continue to meet regularly with the CBO and appropriate business office staff to discuss issues related to the Business Services Division's technology goals and the financial resources available for technology.
2. The district should develop a staffing and support plan to address the significant gaps in site-level technology support should the contract for temporary site technicians be allowed to expire due to a lack of ongoing funding. If the district plans to use supplemental and concentration grant funding to continue the contract, it should be incorporated into the district's LCAP and aligned to its instructional and accountability goals.
3. The district should fully implement a centralized instructional material tracking system. The system should be used to track all instructional materials, including student devices.

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
July 2020 Rating:	Omitted per SB 98, Section 102 due to COVID-19 pandemic
July 2021 Rating:	9
July 2022 Rating:	9
July 2023 Rating:	8
July 2024 Rating:	8



15.11 Management Information Systems

Professional Standard

The LEA optimizes funding of various types of technology throughout the organization by effective utilization of available Federal E-rate discounts, the California Teleconnect fund, and other available discount programs and funding sources to reduce costs for various technology expenditures.

Findings

1. The executive director of IT is the primary position responsible for the E-Rate process and works closely with the CBO and the district's E-Rate consultant to ensure timeliness and compliance with the application process.
2. The district uses an independent consultant to provide E-Rate consulting services and prepare district claims. During the 2018-19 fiscal year, the district established a contract with Infinity Communications and Consulting, Inc. to provide these services. Another contract with Infinity was approved on September 15, 2021 for the 2021-22, 2022-23, and 2023-24 fiscal years at a cost not to exceed \$14,850 annually.
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 Educational Services. 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 reestablishment of a DITAC in 2021-22 is the source for E-rate-related discussions. Minutes from the September 20, 2022, DITAC meeting show that E-rate Category 1 and Category 2 items were discussed.
4. On January 16, 2023, the district posted a Request for Proposal (RFP) for wide area network (WAN) services. The district posted a corresponding Universal Service Administrative Company (USAC) Form 470 # 230013938 on the same date. On March 23, 2023, the district entered into a two-year contract with Crown Castle Fiber LLC for WAN services. The contract term is July 1, 2023 through June 30, 2025, and provides the district three one-year optional extensions. The total cost for the contract is not to exceed \$212,382 annually. For the 2023 funding year, which runs from July 1, 2023 to June 30, 2024, the district filed a USAC Form 471# 231017717 on March 24, 2023 for districtwide internet service and data transport circuits requesting a total of \$309,896.88 in ISP and WAN connectivity. On April 29, 2023, the USAC issued a Funding Commitment Decision Letter for \$278,907.20, providing \$58,808.92 in funding for the district's ISP circuit to LACOE and \$220,098.28 in funding for the Crown Castle Fiber LLC contracted WAN services.
5. E-Rate Form 471# 231017717, submitted on March 24, 2023, states that the district's percentage of students eligible for free or reduced-price meals through the National School Lunch Program is 89%. This 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. For the 2022 funding year, which runs from July 1, 2022, to June 30, 2023, the district filed a Form 471# ECF202208564 for ECF services. The district requested \$513,120 in funding for home-to-school wireless connectivity services for 2,138 T-Mobile hotspots. The district received a USAC ECF Funding Commitment Decision Letter on July 27, 2022, for \$513,120.
7. The district participates in the United States Department of Agriculture's Community Eligibility Provision (CEP) program, which allows the district to offer free meals to all students regardless of income and reimburses the district based on a percentage of categorically eligible students. The district uses an Alternative Income Collection form to gather household income levels at enrollment. This data calculates the district's UPC for LCFF supplemental and concentration grant funding and determines eligibility and benefit levels for several federal programs, including setting E-Rate discount levels. Interviews with district business, IT, and school site staff confirm that the district actively promotes and monitors CEP participation to maximize the supplemental and concentration grant funding and other benefits.

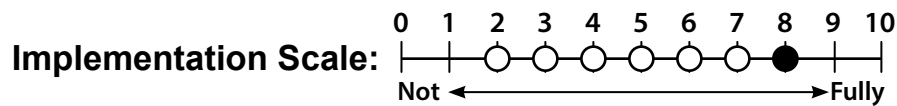
Recommendations for Recovery

1. The district should continue to use an outside consultant to provide E-Rate consulting services and prepare district claims.
2. The district should ensure that the executive director of IT discusses in detail with appropriate district leadership the use of E-Rate discounts and timelines. If they cannot 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 from the Business, IT, Facilities, Food Services, and Educational Services 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, ECF, and California Teleconnect Fund discounts for eligible services. If expected discounts or credits do not appear on eligible invoices, the district should immediately contact its E-Rate consulting company to address this issue.
5. The district should continue to monitor its wireless services provider associated with ECF discounted services. The ECF program expires on June 20, 2024, without new federal authorization. If the program is allowed to expire, the district will no longer be able to apply for federal funding for home connectivity hot spots. If the district needs to maintain the option to issue student hot spots, the district will be responsible for the total contract costs. The district should monitor individual hotspot issuance and total hotspot bandwidth utilization to ensure its inventory of hotspots accurately reflects home connectivity needs.

6. The district should continue participating in the CEP program and monitor and promote household enrollment by program-determined deadlines.

Standard Fully 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
July 2020 Rating:	Omitted per SB 98, Section 102 due to COVID-19 pandemic
July 2021 Rating:	6
July 2022 Rating:	6
July 2023 Rating:	7
July 2024 Rating:	8



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. As discussed in Standard 10.5, the education code requires LEAs to maintain an inventory of all equipment valued at \$500 or more. GASB 34 requires capital asset records to be maintained and reported on the financial statements along with calculated depreciation on capital assets. Federal regulations require government agencies to maintain inventory records for all equipment purchased with federal funds.
2. On June 22, 2017, the state administrator approved an agreement for School Dude to provide a cloud-based application for IT asset management services. On June 28, 2023, the county administrator approved a renewal contract with Brightly Software, Inc. (formerly Dude Solutions) for three years, July 1, 2023 through June 30, 2026. At the time of FCMAT's fieldwork, staff could not provide an inventory list generated by this system.
3. On February 17, 2021, the district contracted with a vendor to perform a capital asset inventory and valuation, barcode tagging, and limited reconciliation to the district's existing fixed asset list. The vendor provided summary and detailed fixed asset reports along with additions and disposals reports and a fixed asset log in Excel for the year ended June 30, 2021. However, the district had no system in place to track additions or deletions of assets that were obtained or disposed of since the completion of the June 30, 2021 report.

The district's 2021-22 independent audit report included findings concerning lack of accuracy in recording capital assets and reporting deficiencies. The findings indicated that the district does not maintain adequate source records to support the amount reported as capital assets and related accumulated depreciation in its financial statements. The district does not have controls to ensure that additions, disposals, and depreciation are recorded accurately; therefore, the increases and decreases to capital assets reported on its financial statements could not be substantiated.

Findings in the last several annual audit reports include material weaknesses specifically related to inventory and fixed assets. The recommendations have not been implemented, and these findings contributed to the qualified opinion given by the independent auditor on the 2021-22 audit report.

4. On May 24, 2023, the county administrator approved an agreement with CBIZ to provide a fixed assets inventory and valuation, barcode tagging, and reconciliation to the district's existing fixed asset register dated June 30, 2021. The inventory was completed, and a report of assets for the year ended June 30, 2023 was provided to the district in October 2023.

The district's 2022-23 audit report stated that the prior year finding had been partially implemented; however, a finding was included stating that the district has not been able to demonstrate that it has implemented procedures and controls to maintain capital assets moving forward.

In interviews, staff reported that beginning with the 2023-24 fiscal year, newly acquired capital assets are recorded on a spreadsheet by the inventory and distribution coordinator, and that the district intends to implement the fixed asset module of the BEST financial system. The district did not provide FCMAT with a copy of the spreadsheet.

5. The draft Purchasing Department SOP does not include procedures for tracking inventory; however, the Purchasing Department section of the Business Services Division Procedure Manual states that all equipment valued at more than \$500 should be delivered to the warehouse, where it will be tagged, inventoried, and tracked. If equipment must be delivered to the site, warehouse staff is supposed to tag the merchandise at the site; however, interviews with staff indicated that assets delivered directly to the sites have not been regularly tagged. The district continues not to tag donated or nontechnology items, and no evidence indicates that additions and deletions are tracked. The district has not established sufficient receiving procedures and protocols when physical inventory items and/or textbooks are shipped directly to school sites. Interviews with staff indicated they are unaware of the procedures and their responsibilities.

The IT and Food Services departments have developed some basic departmental tagging procedures. The Food Services and IT departments receive tags from the warehouse and tag their own assets, and most technology items are tagged by vendors prior to delivery to the district but there is no evidence it is added to the district's inventory records (see Standard 15.8).

6. Several years ago, 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, the state administrator eliminated that position at the April 11, 2018 board meeting, and the inventory listing has not been maintained. On June 29, 2020, the county administrator approved the creation of the new position of inventory and distribution coordinator. Among other duties, this position is responsible for managing the inventory database, updating and tracking district inventory including capital assets and textbooks. In previous review periods, the district had not implemented a system for asset management nor had the inventory and distribution coordinator received training on asset management. During the current review period, staff reported that the inventory and distribution coordinator has begun tracking assets on a spreadsheet and has received minimal training.
7. The sale of surplus property is governed by BP 3270 as well as EC 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 draft Purchasing Department SOP do not support the reporting requirements in EC 35168,

requiring inventory to be tracked as to the time and mode of disposal. It also does not provide proper internal control, possibly allowing valuable items to be disposed of without proper review.

8. FCMAT could not identify the employee or department responsible for overseeing the disposition of district surplus items. Because of frequent staff turnover, it is unclear if employees follow all the district salvage policies and procedures and whether they are knowledgeable of board-adopted policies or the related EC sections. As a result, implementation of BP and AR 3270 could be problematic, particularly the portion related to the salvaging of property valued at less than \$2,500. This is because internal controls to determine market value have not been implemented, and the property may be disposed of by dumping if someone erroneously determines it is of limited value. Personnel may not know about the regulations regarding disposal of assets and may try to trade in or sell items to a private party.
9. The district 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 county administrator action show that school sites and departments 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. Many of the forms reviewed were missing serial numbers and/or fixed asset tag numbers, funding source, and purchase price.
10. Under the current system, once the county 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 the items declared surplus that 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.
11. During the current review period, lists of surplus items, including vehicles, custodial equipment, technology equipment, miscellaneous items from school sites and textbooks were declared surplus. The district provided copies of checks and deposit backup; however, the backup did not include sufficient information about the items sold/salvaged/recycled. Therefore, it could not be determined if the proceeds were deposited to the correct fund.
12. EC 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. In addition, any funds received for disposal of equipment that was purchased with federal funds must be returned to the original funding source (2 CFR 200.313).
13. The funding source column was left blank on many of the Salvage Inventory Sheets used for board backup, so it is unclear if the items are tracked correctly in the surplus inventory or at disposal and if all funds generated are deposited back to the original funding source.

14. No vendors were approved for surplus property disposal for the 2022-23 or 2023-24 fiscal years. Review of district documents indicated it received recycling revenue from SA Recycling, Recycle International, and from one individual.
15. School sites reported they each have their own textbook inventory list, and textbooks sometimes come to the sites with asset tags, but not in all cases. The former textbook clerk left the district several years ago, and the districtwide textbook inventory has not been maintained since she left. Some books are located at the school sites, and some are located at the district office, but the district does not maintain a complete textbook inventory including the location of the books. Interviews indicated that if a site requests books, and the inventory and distribution coordinator cannot locate them at the district office, he will call the other sites to check for unused books.
16. The district uses a textbook inventory tracking software, but it is not fully implemented. Staff reported that one person from each school site received training on the system, but not all sites are using it. District staff indicated in interviews that data entry clerks were assigned at the secondary schools to barcode and enter textbooks into the inventory system, and it was reported that most of the core textbooks were entered. However, the elementary school sites do not have the capacity or personnel to accomplish the textbook inventory. School sites submit a salvage form for obsolete textbooks for inclusion on the board agenda, and after county administrator approval, textbooks are picked up from the sites for disposal. However, there is no procedure to remove the books from inventory.

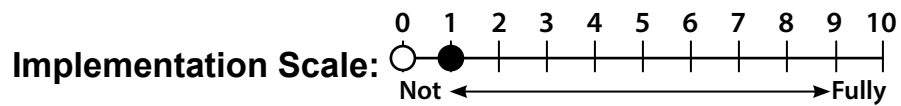
Recommendations for Recovery

1. The district should conduct a physical inventory at least every two years and ensure all capital assets valued at more than \$5,000 (BP 3400) and other assets valued \$500 to \$4,999 are fully accounted for in the inventory ledger. In addition, Title 2 of the CFR, Part 200 requires that equipment acquired with federal funds be included in the inventory if the acquisition cost exceeds \$5,000. Because the perpetual inventory has not been maintained since the 2023 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 assets valued at \$500 or more, including those donated, should be tagged. This should not be limited to purchased technology equipment. Individuals responsible for tagging should be clearly identified and trained in these job duties. 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 use and properly complete the Salvage Inventory Sheet to document obsolete inventory as well as lost or stolen items; the completed form should be sent to the district office and should be used to support items sold to salvage or otherwise disposed of and to support deletions to the fixed asset list.
9. The draft Purchasing Department SOP 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 EC and federal requirements.
10. District management, sites and staff involved with the disposition of district surplus items should be trained in the execution of AR 3270, the EC 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 county administrator prior to disposal of district assets. Only firms approved by the county 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 ARs 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. County 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 county administrator approved for surplus.

Standard Partially 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
July 2020 Rating:	Omitted per SB 98, Section 102 due to COVID-19 pandemic
July 2021 Rating:	0
July 2022 Rating:	0
July 2023 Rating:	0
July 2024 Rating:	1



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 2022-23 fiscal year show that the ending balance in the cafeteria fund increased from approximately \$3.0 million to \$3.5 million. However, the 2022-23 audit report included an adjustment to accounts receivable of \$521,653, which increased the cafeteria fund balance to \$4,065,219.
2. As shown in the table below, the cafeteria fund balance decreased each year from 2018-19 through 2020-21 and has since increased each year. Correspondence from the CDE, dated September 19, 2022, indicated that the state increased the net cash resources limit from three to six months of expenditures, and because the district did not exceed the new limit, the spend-down agreement was no longer needed. During the current review period, interviews indicated that the district has not been required to implement a new spend-down agreement.

<i>Cafeteria Fund-Unaudited Actuals, 2017-18 through 2022-23</i>						
Unaudited Actuals	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Beginning Balance	\$2,342,779	\$2,952,292	\$2,910,705	\$2,106,512	\$1,816,750	\$2,998,265
Adjustments/Restatements	\$198,806	\$49,287	\$0	\$389,820	\$0	\$25,399
Adjusted Beginning Balance	\$2,541,585	\$3,001,579	\$2,910,705	\$2,496,332	\$1,816,750	\$3,023,664
Revenues	\$4,391,398	\$4,275,759	\$3,199,035*	\$2,057,750	\$5,757,775*	\$5,623,782
Expenditures	(\$3,980,692)	(\$4,366,633)	(\$4,003,228)	(\$2,737,332)	(\$4,576,260)	(\$5,103,881)
Ending Balance	\$2,952,292	\$2,910,705	\$2,106,512	\$1,816,750	\$2,998,265	\$3,543,565**

* Includes general fund transfer of \$245,134 in 2019-20 and \$43,046 in 2021-22

**As of the 2023-24 first interim reporting period, the district had not yet received the 2022-23 audit and posted the audit adjustments of \$521,653.

3. The cafeteria fund's accounts payable balances had been decreasing since June 2018, with a June 2022 unaudited accounts payable balance of \$201,294. However, the 2022-23 unaudited actuals report shows that the accounts payable accrual increased to \$430,675.

The cafeteria fund's accounts receivable balances in prior years had remained high, with an accrual of \$1,135,639 as of June 2019. Although the balances were reduced in some years since that time, the 2022-23 unaudited actuals report shows that the accounts receivable balance increased to \$1,655,464. In addition, the 2022-23 audit report shows the district underreported accounts receivable by \$521,653, so the audited ending fund balance was increased by this amount.

4. The 2023-24 first interim report shows that the district budgeted 0.0% rather than the maximum allowable indirect cost rate of 3.48% in the cafeteria fund. The 2022-23 unaudited actuals report shows that the district charged 5.20% rather than the maximum allowable rate of 5.35%.
5. The March 15, 2023 board meeting included approval of the district's continued membership in a purchasing cooperative for commodity food products. The June 28, 2023 and August 23, 2023 board meetings included approvals to participate in piggyback bids for dry, refrigerated and frozen foods, and food service equipment and supplies. Various board meetings for this review period included an amendment and renewals to bids and requests for proposals for dairy products, produce, pizza and paper supplies.
6. Interviews indicated time certifications for employees who are paid with federal food service funds are maintained. Although FCMAT requested the completed time certifications, those provided were from the 2021-22 fiscal year rather than the current review period.
7. During this review period, interviews indicated that profit and loss and meals-per-labor-hour (MPLH) reports are prepared. The MPLH report is generated by the eTrition food service software but does not include all the necessary data to produce accurate results. For example, labor hours are only included for one school site, and the breakfast to lunch equivalency is shown at 100%, which is not typically the case because breakfast takes less time to prepare than lunch. For the requested monthly profit and loss statements, a 2022-23 Trial Balance report was instead provided to FCMAT. Maintaining accurate monthly financial reports, such as MPLH and profit and loss statements, would provide management with a way to more quickly identify variances in income and expenses, determine the ongoing impacts, and implement any necessary remedies.
8. As stated in Standard 10.4, the BEST accounts payable system can use individual invoice numbers to check for duplicate payments. During prior review periods, interviews indicated that individual vendor invoices are not entered in the accounting system for all food service 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. During the prior review period, staff indicated the invoice numbers continued to be entered on an Excel spreadsheet to determine if there are any duplicates. Due to staff turnover in the food services accounting assistant position, which was vacant at the time of FCMAT's fieldwork, it is unknown if the Excel spreadsheet is still used.
9. During the prior review period, the district restructured the Food Services Department and promoted one of the operations managers to director of food services on June 27, 2022. The resulting vacant operations manager position was filled on August 8, 2022. The department's accounting specialist retired in August 2022, and the position was replaced by a six-hour-per-day accounting assistant in December 2022. Since that time, several employees and/or temporary staff have held the accounting position.

10. With the restructuring and staff turnover, the district will need to continue efforts to ensure adequate staff training and cross-training, including for budget development and monitoring, the direct certification process, accounting duties, and how best to work with district office staff to ensure the implementation of the CEP and that the Universal Free Meals Program does not reduce the UPC and LCFF funding. Training should also be provided to ensure financial and compliance reporting are done accurately and in a timely manner.
11. FCMAT requested monthly bank statements and reconciliations for the 2023-24 fiscal year; however, the August 2023 bank reconciliation was the only document provided for the period requested. The bank reconciliation spreadsheet provided to FCMAT included the preparer's name but not the date of preparation, so it is unknown if it was completed timely. The reconciliation was not signed and dated by a secondary reviewer, so it is unknown if the work was reviewed. The reconciliation also included a note indicating that it did not balance to the general ledger. In addition, bank statements were not provided; therefore, FCMAT could not compare the reconciliation to the statement for accuracy.
12. During the two prior review periods, staff indicated that petty cash had not been used, and staff indicated that was still the case during the current review period.
13. Interviews indicated that the Food Services Department is responsible for tagging its own fixed assets. The tags are received from the warehouse, and food service staff maintain equipment inventory lists by school site; however, the 2022-23 inventory lists provided to FCMAT do not include the name of the individual who took the inventory or the date it was completed. Staff do not know how food service assets that are newly purchased, moved, or disposed of are updated on the main district asset list.

Staff indicated, and sample documents provided to FCMAT show, that sites complete a monthly inventory of commodities, food and supplies. However, the warehouse inventory does not include the name of the individual who took the inventory, the date it was completed or the total inventory price.

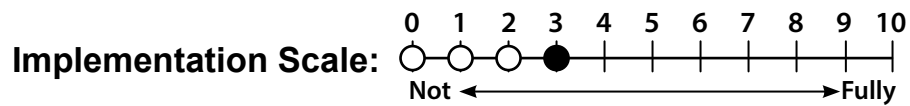
Recommendations for Recovery

1. The district should continue to monitor the cafeteria fund net cash resources calculation to ensure that the state limit is not exceeded.
2. The district should ensure that food service management staff is knowledgeable about program requirements, including the state's Administrative Review Process.
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 all the balance sheet items of the cafeteria fund as part of financial closing. Any unusual balances should be investigated.

5. The district should ensure audit adjustments recommended by the independent auditor are posted in a timely and accurate manner.
6. The district should budget and charge the full allowable indirect cost rate, but no more, to the cafeteria fund.
7. The district should ensure staff is trained on the proper procurement processes and regulations – including Federal Acquisition Regulations when using federal funds – necessary to seek bids, requests for proposals, and requests for quotes to make sure it obtains the best prices available.
8. The district should follow requirements for federal time reporting for all employees who are paid from federally funded programs and ensure certification forms are properly completed.
9. The district should ensure that food service management staff 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.
10. If a batch system is used to enter vendor invoices in the accounting system, manual internal controls should continue to be used to replace the BEST controls to reduce opportunities for duplicate payments.
11. The district should continue to be vigilant and support efforts to ensure adequate training and cross-training for food service staff.
12. Bank accounts should be timely and accurately reconciled, and the work should be signed and dated by the preparer, and it should be reviewed, signed, and dated by a supervisor monthly. Variances, stale-dated checks and lingering deposits in transit should be investigated and addressed in a timely manner.
13. The district should centralize all purchasing, bidding, tagging and salvage procedures. This would centralize knowledge, standardize procedures and increase accountability.
14. The district should ensure that funds received for the disposal of surplus items that were purchased with food service funds are deposited in the cafeteria fund.
15. The district should ensure that an inventory of its food service commodities, food and supplies is properly maintained and recorded.

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
July 2020 Rating:	Omitted per SB 98, Section 102 due to COVID-19 pandemic
July 2021 Rating:	3
July 2022 Rating:	3
July 2023 Rating:	3
July 2024 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. Effective with the 2017-18 school year, the Southwest SELPA transferred administrative and program responsibilities from LACOE to Lawndale Elementary School District. As of fiscal year 2018-19, the Southwest SELPA is responsible for supervising all special education programs and coordinating regionalized services between all member districts, and LACOE no longer provides regionalized services to the district.

The district's 2022-23 draft billing dated August 11, 2023 for regionalized services was \$1.64 million, which includes a reduction of \$539,838 for various revenue offsets. FCMAT requested but did not receive supporting documentation regarding the district's estimated costs for the 2023-24 regionalized services program.

2. The district still contracts with outside agencies for all speech-related services including assessment, progress monitoring and IEP participation. A district program specialist participates in all IEPs, so agencies are not exclusively managing these services provided to students. As mentioned in previous reports, using an outside agency to assess students, determine the level of service students need and provide speech services can create a conflict of interest and is not a best practice.
3. The district filed four claims for reimbursement related to the extraordinary cost pool for students who attended an NPS/LCI in fiscal year 2022-23. According to LACOE Bulletin 6754, extraordinary cost pool claims are filed using the CDE's Principal Apportionment and Data Collection software. Each claim submitted must be signed by the district's SELPA director and include copies of all paid invoices and warrants and other documentation to support the claim. Costs for a single placement in excess of the annual threshold amount eligible for reimbursement should include tuition and all other costs for services not excluded in EC 56836.20. The threshold amount for 2022-23 was \$90,504.67. The district provided backup documentation to FCMAT in support of the four reimbursement claims filed for 2022-23.
4. According to interviews, the district is using the shared email account between the Special Education and Business Services departments to ensure that both departments receive all NPA/NPS invoices. The Special Education Department staff has created a spreadsheet that tracks NPA and NPS expenditures for each vendor and student by month. Each student's expenses and eligibility should also be closely monitored to ensure documentation is sent to the SELPA by the required deadline for all eligible students who exceed the 2023-24 threshold of \$97,944.15.

5. The SELPA reimburses LEAs based on the number of all eligible students receiving related mental health services. The SELPA also reimburses a portion of the costs of students in residential treatment centers. 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. FCMAT's review of the documentation provided shows that the district reports mental health expenditures three times a year to the SELPA. However, FCMAT noted that in one mental health tracking report, the district listed expenses for psychologists' salaries and benefits, consultants and contractor's fees, and various eligible services for students who attend NPS/NPA schools. However, in the second mental health tracking report, the district only listed expenses for psychologist salaries and benefits. To maximize mental health funding allocated by the SELPA, it is imperative that all mental health expenditures be identified, documented and reported to the SELPA.
6. The district did not provide FCMAT with the latest SELPA Regional Excess Cost document. This document provides the district with the preliminary regional program cost amounts, which get updated at various times throughout the fiscal year. Since no documentation was provided, FCMAT could not verify if the amount included in the district's 2023-24 first interim report matched the amount estimated by the SELPA. Because this cost estimate can fluctuate throughout the year as the SELPA updates it, the district should closely monitor its budgeted expenditure projection to ensure it is not overstating or understating the amount.
7. As stated in letters from the county office in response to the district's financial reports, the county continues to be concerned about the year-over-year increased financial strain that the special education program expenditures have on the unrestricted general fund.

As required by the county office, each of the district's budget and interim report submissions includes an updated FSP. The FSP submitted with the district's 2023-24 first interim report includes a \$1.56 million reduction in special education costs in fiscal year 2023-24. Interviews indicated that the district has identified possible areas for reduction, but a complete analysis has not been conducted and therefore raises questions regarding the realization of the reduction.

8. As stated earlier, the district has taken some steps to encourage communication between the Business Services and Special Education departments regarding NPA/NPS concerns. Interviews indicated that administrators from both departments were meeting weekly to discuss the SELPA's excess cost billings and review the budget. As recommended in the past, communication should be occurring to discuss topics such as: budget development and monitoring, MOE requirements, additional staff requests or change in assignments, NPA/NPS contracts and invoices, due process and complaint issues, staff caseloads, identified student counts, and identified program needs. To provide for consistent data districtwide, the HR Department should be included when meeting topics involve staffing issues.
9. Financial documentation provided to FCMAT indicates that the district's 2022-23 unaudited actuals unrestricted general fund contribution to special education programs

(including special education transportation) was \$21.2 million or 58.55% of total special education expenditures; the 2021-22 unaudited actuals contribution was \$23.0 million or 67.80%.

10. MOE regulations require districts to demonstrate that they are maintaining a certain level of per-pupil spending or overall funding commitment. Failure to meet MOE requirements can result in penalties, such as reductions in federal funding allocations. Districts may reduce the amount of state and local funds spent on special education under certain circumstances, such as the voluntary departure of special education personnel, a decrease in the enrollment of children with disabilities, or the termination of the obligation to provide special education services to a child with a disability that is an exceptionally costly program. Districts need to analyze their special education budget throughout the year and monitor MOE calculations at the first and second interim reporting periods, as well as during the unaudited actuals expenditure reporting period. FCMAT could not determine who was responsible for monitoring the district's MOE throughout the year or for analyzing preliminary MOE calculations at first and second interim reporting periods. Such planning and monitoring should include taking advantage of opportunities to revise or reduce the ongoing MOE.

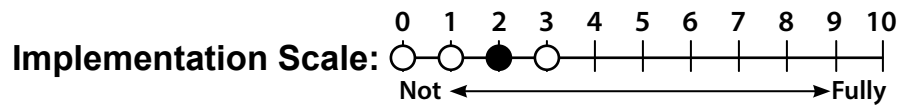
Recommendations for Recovery

1. The district should monitor and conservatively budget for regionalized services excess costs. When 2023-24 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 district should continue to ensure that there is always a representative from the district at IEPs where assessment results for speech and language services from outside agencies are discussed.
4. The costs for students who may qualify for special education extraordinary cost pool reimbursements should continue to be monitored and tracked. Reimbursement claims should continue to be submitted timely and should continue to be reviewed to ensure that all qualified students are reported. The executive director of special education should review and approve the filing.
5. Communication between the Special Education and Business Services departments should be formalized so that appropriate amounts are budgeted each year. The district should implement a working group to resolve any data inconsistencies between the Special Education, HR and Business Services departments.

6. The special education budget should be reviewed and updated after the completion of the prior year unaudited actuals in September and again before completion of the first and second interim reports and for estimated actuals.
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 NPS billings to determine where expenses can be reduced and what mental health expenses should be charged against mental health funding.
9. The county administrator should continue to attend all the monthly SELPA superintendents' council meetings because this position is the voting member representative for the district. The business office should continue to work with the Special Education Department to review the SELPA funding projections to ensure the accuracy of all funding calculations, and the physical receipt of funding. The business office should then follow up on any discrepancies between budgeted income and actual income received.
10. The CBO or designee in the business office responsible for the special education budget should continue to 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.
11. The district should continue to monitor its unrestricted general fund contribution to special education.
12. 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.
13. 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.
14. 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.
15. The number and costs of due process filings should be tracked and reviewed to identify areas of potential risk and to contain the cost of such filings.
16. The district should monitor the special education MOE at each reporting period and take advantage of opportunities to revise or reduce the ongoing MOE.

Standard Partially 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
July 2020 Rating:	Omitted per SB 98, Section 102 due to COVID-19 pandemic
July 2021 Rating:	0
July 2022 Rating:	2
July 2023 Rating:	2
July 2024 Rating:	2



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 LACOE transports some students because of a lack of capacity.

The district approved an agreement with LACOE for regional school transportation services (RSTS) for special education students from September 1, 2023 through August 31, 2024 during the May 24, 2023 board meeting, with a not-to-exceed amount of \$2,105,000. A listing of the various routes driven during the month was included with each monthly LACOE transportation invoice as supporting documentation. The district should request additional backup documentation, including the student names, allowing the Special Education Department to confirm whether the billed students were indeed district students.

FCMATs review of the documents provided shows that expenses related to county contracted services in 2023-24 are paid electronically through a journal voucher to LACOE monthly from object 5814; however, the district has budgeted for this expenditure in object 5811.

2. The district also used transportation services from other vendors not related to special education. FCMAT found two transportation vendors were paid from purchase orders that exceeded the \$10,000 bid threshold for contracts for the transportation of pupils to and from school per EC 39802. In addition, the district's purchasing policies require competitive bidding for purchases more than \$10,000.
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 the cost per mile for home-to-school transportation, the number of students transported, the cost per pupil, the number of buses and other statistics. Without this report, these departments will need to mutually determine the management data and information necessary to properly manage the Transportation Department expenses. As with previous years, no management reports or statistics were available for FCMAT's review.
4. Transportation other than from home-to-school is referred to as "Other Miles," which includes field trips, athletic events, summer school and trips between school sites (see CSAM Procedure 325 and 640 for further information). Costs for "Other Miles" are considered instructional costs to the user program, and although initially expensed to the transportation function, should be transferred (with supporting documentation) to other functions to offset the expenditures from the home-to-school transportation function. The

district field trip rate charged to groups for school bus transportation was set several years ago at \$360 for five hours. This rate appears to be arbitrarily set and may not accurately reflect the actual share of operating field trip transportation. It would benefit the district to ensure that the fees charged cover no less than the direct costs of the field trip and groups are not overcharged or undercharged.

5. Interviews with business office staff indicated that field trip requisitions are 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 OK to bill the appropriate site or department. FCMAT's review of the documents provided shows that journal entries for field trips were processed in 2022-23, but only in June. However, no journal entries had been processed through January 2024 for fiscal year 2023-24. FCMAT's review of the general ledger and budget reports shows that object code 5811 has been designated for field trips; however, the district has budgeted for special education transportation services unrelated to field trips from this object code.
6. Prior to 2023-24, districts received the same amount of funding for home-to-school pupil transportation that they were entitled to prior to the implementation of the LCFF in 2013-14. Under LCFF, transportation revenues did not receive a COLA and are subject to a MOE that requires districts to spend the lesser of the actual 2012-13 expenditures or the amount received in 2013-14. The 2022-23 enacted state budget includes a COLA on the LCFF home-to-school transportation funding add-on beginning in 2023-24. The district could not provide documentation to demonstrate that it was monitoring the MOE requirements. However, according to FCMAT's review of the district's financial reports, the district is spending significantly more than its entitlement. Per the 2022-23 unaudited actuals, the district spent approximately \$2.8 million, and its entitlement is \$962,143.
7. The 2022-23 enacted state budget provided for more than \$630 million in additional ongoing funding as reimbursement to school districts based on prior year eligible home-to-school transportation expenditures. This additional funding will increase the district's LCFF transportation entitlement to cover up to 60% of total transportation costs, less the LCFF home-to-school transportation add-on, provided the district complies with certain requirements. Specifically, the district must develop, and the county administrator must adopt, a transportation service plan on or before April 1, 2023 that describes how the district will offer transportation services to its students and how it will prioritize services for grades TK-6 and low-income students. The plan must be updated each year by April 1. EC 39800.1 outlines the plan's required components, including the following:
 - a. Description of the district's transportation services that are accessible to SWDs and homeless youth.
 - b. Description of how unduplicated pupils, or students identified as English learners, socioeconomically disadvantaged, and foster youth, will access available services at no cost.

FCMAT's review of board agendas and minutes show that the district approved its transportation service plan during its March 15, 2023 board meeting which met the requirements for the 60% reimbursement. According to CDE's Home-to-School Transportation Reimbursement exhibit, the district received \$615,886 for fiscal year 2022-23.

To continue to receive reimbursement, the district will need to update its transportation service plan each year. According to CDE, any district with a single-year plan must update it annually before April 1 each year; however, if the district elects to complete a multiyear plan, an update to the plan only has to be completed before the term of the multiyear plan has ended.

8. FCMAT's review of the actual expenditures reported for general education home-to-school transportation in fiscal year 2022-23 shows that the district spent just under \$285,000, but is projected to spend approximately \$650,000 in 2023-24. This remains inconsistent with the information received during interviews that the district provides transportation only to its special education students, which it allocated separately to the special education transportation program. District staff should review and evaluate all transportation expenditures to ensure they are being properly allocated between general education home-to-school transportation and special education transportation.
9. Expenses should be properly coded to the respective transportation programs using a reasonable methodology. Based on information provided in interviews, the district transports only special education students. However, the monthly SC Fuels bill in fiscal year 2022-23 was expensed 80% to special education and 20% to home-to-school transportation. Although the district adjusted the split from 50%/50% in 2022-23, the SC Fuels bill's split does not appear to be distributed using a reasonable methodology. Additionally, FCMAT's review of actual payroll reports and interviews indicated that personnel charged to transportation are actually working in other departments part of the time. It is imperative for information to be consistent and reliable to adequately report and control the cost of student transportation.
10. The district continues to operate special education routes using many modes of transportation service which may include reimbursing parents for mileage to bring their student to school, passenger vans, taxis, independent contractors, and county office transportation services. While the district should attempt to transport students using the most cost-effective mode, the deputy chief maintenance and operations officer should be a resource in determining this mode. Budget accuracy could be improved if the Transportation Department managed all transportation contracts since personnel there 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 EC 39802 requirements for procuring bids for transportation services that exceed \$10,000 (see Standard 10.5).

11. 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. As stated above, expenses related to the LACOE transportation services are paid electronically monthly with a journal voucher, and FCMAT cannot confirm if an authorized signature from the Transportation or Special Education departments for payment was required prior to being paid.
12. A review of the 2022-23 financial reports indicates that all LACOE transportation expenses are now charged directly to special education in resource code 92400. The district's adopted budget for special education transportation contracted services was \$536,650, but at year-end actual expenditures were \$1,747,677, which is more than what the district had budgeted. Although the district processed a budget adjustment on March 16, 2023 increasing the budget to \$1.8 million, another budget adjustment was processed on June 30, 2023 to decrease the budget. This second budget adjustment caused the district's budget to be overspent by \$347,677. The district should be monitoring its expenditures monthly and making budget adjustments as needed throughout the year.
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 vehicle 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. For example, although cards were assigned to a particular vehicle and not a specific driver, the statements showed that a vehicle was filled with diesel fuel on some days and with gasoline on others. In addition, the odometer readings entered by several individuals fluctuated up and down and were inconsistent over multiple months for multiple vehicles. If odometer recordings were consistent, a reasonableness check could be performed to determine if vehicle fuel usage is accurate.
14. Interviews indicated that district staff recently reviewed all names associated with district supplied SC Fuels credit cards. All previous fuel cards have been canceled, and new ones have been reissued by driver name with a unique personal identification number (PIN) that is not to be shared. Additionally, the business office has recently implemented a new process for anyone using a district fuel card. These employees are now required to complete a reconciliation form and attach the receipts to the signed invoice. Although this process was newly adopted in the prior year, FCMAT was not provided with supporting documentation to verify compliance and some of the same issues are still occurring.

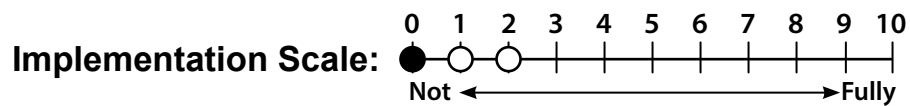
Recommendations for Recovery

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 is consistent and reliable.
2. The district should regularly charge the cost of field trips to individual programs and ensure the expenses are posted timely. Staff should ensure that all expenses are charged to the correct object and function codes.
3. The district should communicate any account code changes to the county controller's office to ensure that transportation invoices are charged to the account where the expense is budgeted.
4. The district should budget for regionalized school transportation services in the same account the expenditures are charged to.
5. 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.
6. 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.
7. 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.
8. The district should train staff to code transportation expenditures consistently and correctly.
9. The district should ensure the transportation MOE expenditure level is maintained based on the requirements of LCFF.
10. The district should request that detailed log information from its fuel vendors be forwarded to the business office and Transportation Department monthly. Employees who use fuel cards should receive training and be required to sign off on receipt of fuel card policies/procedures. The district should continue to have fuel cards issued to individual drivers with his or her name and a unique PIN and should not allow for any cards to be shared. Information received from the third-party logs should be regularly analyzed and reviewed with anomalies investigated.
11. Expenses for transportation costs should be properly budgeted and expensed to the correct cost center accounts to facilitate analysis and ensure that all expenses are accounted for in the adopted budget. Student transportation expenses should be allocated correctly between general education and special education transportation budgets.

12. The Transportation Department should monitor and manage all contracts and costs related to special education transportation.
13. The district should ensure that its Transportation Department is staffed appropriately.
14. To reduce costs, an individual from the Transportation Department should be consulted in each IEP and advised of all contracts to provide student transportation. The Transportation Department should review all contracts for special education transportation services prior to county administrator approval.
15. The district should ensure that transportation services are procured in accordance with PCC and EC requirements.
16. The district should review transportation costs and prepare a trend analysis to isolate variances in expenditure categories.
17. 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.
18. The district should evaluate the rate charged for field trips to ensure it is sufficient to cover costs but avoid overcharging for the services.
19. The district should review new home-to-school transportation reimbursement requirements, and update the transportation service plan by April 1 each year thereafter so it can access additional home-to-school transportation program funds.
20. The district should account for costs of various transportation activities that are not part of the home-to-school transportation activities and transfer to the benefiting function based on supporting documentation.

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
July 2020 Rating:	Omitted per SB 98, Section 102 due to COVID-19 pandemic
July 2021 Rating:	0
July 2022 Rating:	0
July 2023 Rating:	0
July 2024 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. EC 42140 became inoperative as of January 1, 2005. However, as a state government employer, the district is subject to the measurements and reporting standards determined by the GASB. GASB 43 and 45 were issued in June 2004 and required state and local government employers providing postemployment benefits other than pensions (OPEB) to measure and report their OPEB costs and obligations. 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 the 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 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 governmental financial statements. Governmentwide financial statements must now include the total liability related to OPEB.

2. The district continues to comply with the requirements of GASB 75. The most recent actuarial report prepared for the district was dated August 30, 2022, and presented to the county administrator/advisory board on September 14, 2022. The valuation report covers the district's OPEB liability as of July 1, 2021. Plan membership as of July 1, 2021 includes 33 retirees and 842 active employees who may attain eligibility for benefits in the future.
3. On December 1, 2023, the district issued supplemental schedules to accompany the July 1, 2021 actuarial valuation, to provide information for the July 1, 2022 to June 30, 2023 reporting period. Using an updated measurement date of June 30, 2022, the Schedule of Changes in Total OPEB Liability dated December 1, 2023, provides for the following:

Total OPEB Liability–June 30, 2021 (July 1, 2020–June 30, 2021) \$22,831,614

Total OPEB Liability–June 30, 2022 (July 1, 2021–June 30, 2022) \$19,970,041

4. The district funds this OPEB liability using the pay-as-you-go method. For the 2023-24 fiscal year under this funding method, the district's cost is \$624,575. The following table also shows the cost for each of the next four years, as indicated in the August 30, 2022, actuarial report.

Fiscal Year	Pay-as-you-go	% Increase from the prior year
2023-24	\$ 624,575	25.01%
2024-25	\$ 675,089	8.09%
2025-26	\$ 750,823	11.22%
2026-27	\$ 767,591	2.23%
2027-28	\$ 876,569	14.20%

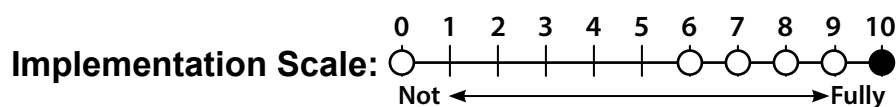
Based on the actuarial projection and method of payment, the district's payment will increase each fiscal year, more than doubling by 2036-37 to a cost of \$1,331,394.

Recommendation for Recovery

1. The district should continue to ensure that a current actuarial report is prepared every two years, as required by GASB 75, that it is presented to the county administrator/advisory board and that the increasing projected costs are appropriately accounted for in its budget and MYFPs.

Standard Fully 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
July 2020 Rating:	Omitted per SB 98, Section 102 due to COVID-19 pandemic
July 2021 Rating:	8
July 2022 Rating:	9
July 2023 Rating:	10
July 2024 Rating:	10



22.2 Risk Management – Other Post-Employment Benefits

Professional Standard

The LEA has a comprehensive risk management program that monitors the various aspects of risk-management including workers' compensation, property and liability insurance, and maintains the financial well being of the LEA. In response to GASB requirements, the LEA has completed recent actuarial reports for workers' compensation and property and liability. The actuarial assumptions properly track to the LEA's budget assumptions and include the benefits being provided under existing plans.

Findings

1. Risk management responsibilities are split between HR and Business Services. HR oversees employee health benefits. The executive director of risk management, who reports to the CBO, is responsible for workers' compensation, property and liability insurance, and employee safety programs. The district has also contracted with a consultant to support the executive director in managing workers' compensation activities. Risk management, payroll and HR staff participate in regular meetings to discuss issues that cross departmental functions, such as monitoring available leave categories and differential pay for industrial leaves.
2. The district continues using online safety training for professional development as well as injury prevention. During this review period, the executive director of risk management participated in monthly principal meetings and presented on various topics including the district's WeTip program, disaster preparedness, injury and illness prevention program (updated effective January 23, 2024), workers' compensation claims data, and revised processes and procedures concerning employee personal property. Risk management also provided safety training for the district's nurses and maintenance and operations staff.
3. The district is self-insured for its workers' compensation program. Since July 1, 2013, Keenan & Associates (Keenan) has administered 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.
4. Keenan's agreement ends on June 30, 2024, and the district is reviewing alternatives for the next fiscal year, including participating in a workers' compensation joint powers authority (JPA) and soliciting proposals for third-party administrator services. To support this process, the district engaged external consultants to audit, evaluate, and recommend improvements concerning its workers' compensation claims administration and oversight of managed care programs.
5. The executive director of risk management maintains an online system of interactive workers' compensation forms accessible to all district staff for reporting claim incidents. Claims processed through this online portal allow the district to comply with mandated timelines for reporting and creates an Occupational Safety and Health Administration log

that identifies potential reportable issues. This system incorporates a medical release form and all necessary disclosure requirements.

6. The district contracts with two workers' compensation clinics that provide the executive director of risk management timely access to injury and work status. The district continues a transitional return-to-work program that allows injured workers the ability to return to work based on limitations prescribed by the clinics.
7. The district contracted with Bickmore Actuarial to complete an updated workers' compensation actuarial study. The report dated December 21, 2023 covered the period through June 30, 2023. According to this report, the district's estimated outstanding losses (cost of unpaid claims) is \$15,233,822. The workers' compensation actuarial study found that the present value of estimated outstanding losses as of June 30, 2023 is \$13,766,613. The total assets retained by the district in fund 67 as of June 30, 2023 were \$14,830,846, or less than the report's recommended total of between \$15,639,000 to \$17,057,000, at a 75% to 85% confidence level.

Effective for 2023-24, the district increased its self-insured retention from \$650,000 to \$750,000. Based on a self-insured retention of \$750,000, the projected expected payroll loss rate is \$5.662 per \$100 of payroll and a present value loss rate of \$5.093. Review of the district's 2023-24 general fund budget indicates a rate of \$4.376 per \$100 of payroll has been budgeted, as of the 2023-24 first interim report. The actuarial report recommended funding rate is between \$6.377 to \$7.395 per \$100 of payroll, at a 75% to 85% confidence level. The district reports it plans to increase the funding rate to approximately \$7.000 per \$100 of payroll at the 2023-24 second interim report.

The number of claims per \$1 million of payroll steadily decreased from 2014-15 through 2017-18 from 1.946 to 1.109, and the expected average cost per claim increased from \$13,900 to \$18,800. In 2018-19, the trend shifted upwards with claims per \$1 million of payroll increasing to 1.477, and the average cost per claim increasing to \$26,700, but in 2019-20 and 2020-21, the trend returned to its downward trajectory falling to 0.708 and 0.420 per \$1 million of payroll respectively; but the average cost per claim rose to a high of \$40,400 in 2019-20 and then dropped to \$35,300 in 2020-21. The number of claims more than doubled in 2021-22 to 1.061 and stabilized in 2022-23 at 1.046 per \$1 million of payroll, yet the average cost fell to \$30,400 and \$27,700 respectively. The Bickmore report shows the number of claims and losses reported from 2016-17 to 2022-23, as follows:

Fiscal Year	Reported Claim Count	Reported Incurred Losses
2016-17	112	\$2,489,214
2017-18	68	\$1,546,439
2018-19	88	\$3,285,660
2019-20	43	\$2,293,497
2020-21	26	\$928,565
2021-22	69	\$1,929,971
2022-23	61	\$969,037

During the 2022-23 fiscal year the district budgeted \$3.1 million for workers' compensation claims payments and incurred expenditures of approximately \$3.0 million. The district's 2023-24 budget has been adjusted to \$3.0 million; as of December 2023, expenditures that exhaust approximately 55 percent of that budget have been recorded.

8. Property and liability insurance is provided through a JPA, ASCIP. The district also participates in the JPA, School Excess Liability Fund, to provide excess general liability coverage, and the ASCIP for excess general property and liability coverage. The district does not have employment practices liability coverage. The district budgeted \$1.2 million for property and liability insurance premiums in 2022-23, and closed the fiscal year with the same in total expenditures. For the 2023-24 fiscal year, the district has budgeted \$1.1 million; as of December 2023, expenditures total \$1.2 million. District staff indicated that the deductible of \$1 million per claim remains unchanged.
9. ASCIP has historically assisted the district with the coordination of school site safety and playground audits conducted by Poms & Associates. During this review period, the district contracted with Poms & Associates through ASCIP to conduct an independent Certified Playground Safety Audit at each elementary school and the child development center between March 16 and April 26, 2023. Risk management is working with the district's facilities staff to implement the audit findings.

Recommendations for Recovery

1. The district should continue to monitor program implementation for online processing of forms for workers' compensation claims, including information and training to employees, managers and supervisors.
2. The executive director of risk management, HR and payroll staff should continue to meet regularly to resolve common issues related to employee leaves and differential pay.
3. The district should continue to track leaves in accordance with EC provisions and bargaining unit language, and provide the necessary information to calculate leave data and the appropriate reduction to individual payroll records, if necessary. The executive director of risk management should continue to seek opportunities to automate systems in environments that are easily maintained and accessible to district personnel.
4. The district should closely evaluate the workers' compensation rate applied against payroll and the asset balance held in the self-insurance fund to ensure the rate charged is sufficient to address estimated outstanding losses.
5. The district should continue to review prior year actual expenditures and adjust the current year budgets as necessary. The current year budgets should be reviewed and adjusted at least at interim reporting periods.
6. The district should continue to monitor timelines for required actuarial reports to ensure they are completed in a timely manner to avoid audit findings and ensure compliance with generally accepted accounting principles.

7. 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
July 2020 Rating:	Omitted per SB 98, Section 102 due to COVID-19 pandemic
July 2021 Rating:	6
July 2022 Rating:	6
July 2023 Rating:	6
July 2024 Rating:	7

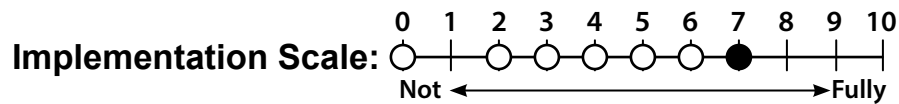


Table of Financial Management Ratings

Financial Management Standards	July 2013 Rating	July 2014 Rating	July 2015 Rating	July 2016 Rating	July 2017 Rating	July 2018 Rating	July 2019 Rating	July 2020 Rating	July 2021 Rating	July 2022 Rating	July 2023 Rating	July 2024 Rating
1.1 PROFESSIONAL STANDARD – INTERNAL CONTROL ENVIRONMENT All board members and management personnel set the tone and establish the environment, exhibiting high integrity and ethical values in carrying out their responsibilities and directing the work of others. Appropriate measures are implemented to discourage and detect fraud. (Statement on Auditing Standards (SAS) 55, SAS 78, SAS 82: Treadway Commission)	0	0	1	1	2	2	2	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	2	2	2	4
1.3 PROFESSIONAL STANDARD – INTERNAL CONTROL ENVIRONMENT The organizational structure clearly identifies key areas of authority and responsibility. Reporting lines in each area are clearly identified and logical. (SAS 55, SAS 78)	1	0	3	4	4	5	6	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	5	5	5	6
2.1 PROFESSIONAL STANDARD – INTER- AND INTRADEPARTMENTAL COMMUNICATIONS The Business and Operational departments communicate regularly with internal staff and all user departments on their responsibilities for accounting procedures and internal controls. Communications are written when they affect many staff or user groups, are issues of importance, and/or reflect a change in procedures. Procedures manuals are developed. The Business and Operational departments are responsive to user department needs.	1	1	1	1	2	4	4	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	4	4	4	4
2.3 PROFESSIONAL STANDARD – INTER- AND INTRADEPARTMENTAL COMMUNICATIONS The board is engaged in understanding the fiscal status of the LEA, for the current and two subsequent fiscal years. The board prioritizes LEA fiscal issues, and expects reports to align the LEA's financial performance with its goals and objectives. Agenda items associated with business and fiscal issues are discussed at board meetings, with questions asked until understanding is reached prior to any action.	0	0	1	3	4	5	6	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	7	8	8	8

Financial Management Standards		July 2013 Rating	July 2014 Rating	July 2015 Rating	July 2016 Rating	July 2017 Rating	July 2018 Rating	July 2019 Rating	July 2020 Rating	July 2021 Rating	July 2022 Rating	July 2023 Rating	July 2024 Rating
3.1	PROFESSIONAL STANDARD – STAFF PROFESSIONAL DEVELOPMENT The LEA has developed and uses a professional development plan for training business staff. The plan includes the input of business office supervisors and managers, and identifies appropriate training programs. Each staff member and management employee has a plan designed to meet their individual professional development needs.	0	0	1	1	2	2	3	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	3	4	4	4
3.2	PROFESSIONAL STANDARD – STAFF PROFESSIONAL DEVELOPMENT The LEA develops and uses a professional development plan for the in-service training of school site/department staff by business staff on relevant business procedures and internal controls. The plan includes a process to seek input from the business office and the school sites/departments and is updated annually.	0	0	0	0	1	2	2	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	2	3	3	3
4.2	PROFESSIONAL STANDARD – INTERNAL AUDIT Internal audit findings are reported on a timely basis to the audit committee, board and administration, as appropriate. Management then takes timely action to follow up and resolve audit findings.	0	0	0	0	1	1	1	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	1	2	1	4
5.1	PROFESSIONAL STANDARD – BUDGET DEVELOPMENT PROCESS The board focuses on expenditure standards and formulas that meet the goals and maintain the LEA's financial solvency for the current and two subsequent fiscal years. The board avoids specific line-item focus, but directs staff to design an entire expenditure plan focusing on student and LEA needs.	1	0	0	1	1	3	4	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	4	4	4	4
5.2	PROFESSIONAL STANDARD – BUDGET DEVELOPMENT PROCESS The budget development process includes input from staff, administrators, board and community as well as a budget advisory committee.	1	0	1	1	1	2	4	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	4	4	4	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	July 2020 Rating	July 2021 Rating	July 2022 Rating	July 2023 Rating	July 2024 Rating
5.3	PROFESSIONAL STANDARD – BUDGET DEVELOPMENT PROCESS The LEA has clear policies and processes to analyze resources and allocations to ensure that they align with strategic planning objectives and that the budget reflects the LEA's priorities. The budget office has a technical process to build the preliminary budget that includes revenue and expenditure projections, the identification of carryovers and accruals, and any plans for expenditure reductions. The LEA utilizes formulas for allocating funds to school sites and departments. This may include staffing ratios, supply allocations, etc. Standardized budget worksheets are used to communicate budget requests, budget allocations, formulas applied and guidelines. A budget calendar contains statutory due dates and major budget development milestones.	0	1	3	2	2	3	4	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	3	4	4	4
6.1	LEGAL STANDARD – BUDGET ADOPTION, REPORTING, AND AUDITS The LEA adopts its annual budget within the statutory timelines established by EC 42103, which requires that on or before July 1, the board shall hold a public hearing on the budget to be adopted for the subsequent fiscal year. Not later than five days after that adoption or by July 1, whichever occurs first, the board shall file that budget with the county superintendent of schools. (EC 42127(a))	7	8	7	7	8	9	10	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	10	10	10	9
6.2	LEGAL STANDARD – BUDGET ADOPTION, REPORTING, AND AUDITS Revisions to expenditures based on the state budget are considered and adopted by the governing board. Not later than 45 days after the governor signs the annual Budget Act, the LEA shall make available for public review any revisions in revenues and expenditures that it has made to its budget to reflect funding available by that Budget Act. (EC 42127(h))	0	0	5	7	8	9	10	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	10	10	9	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	July 2020 Rating	July 2021 Rating	July 2022 Rating	July 2023 Rating	July 2024 Rating
6.3 LEGAL STANDARD – BUDGET ADOPTION, REPORTING, AND AUDITS The LEA completes and files its interim budget reports within the statutory deadlines established by EC 42130, et. seq. All reports are in a format or on forms prescribed by the superintendent of public instruction and are based on standards and criteria for fiscal stability.	2	2	5	5	6	6	7	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	8	9	9	10
7.2 PROFESSIONAL STANDARD – BUDGET MONITORING The LEA implements budget monitoring controls, such as periodic budget reports, to alert department and site managers of the potential for overexpenditure of budgeted amounts. Revenue and expenditures are forecast and verified monthly. The LEA ensures that appropriate expenditures are charged against programs within the spending limitations authorized by the board.	1	0	2	1	0	1	1	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	1	2	2	2
7.3 PROFESSIONAL STANDARD – BUDGET MONITORING The LEA uses an effective position control system that tracks personnel allocations and expenditures. The position control system establishes checks and balances between personnel decisions and budgeted appropriations.	1	0	4	4	3	4	4	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	2	3	3	4
8.1 PROFESSIONAL STANDARD – ACCOUNTING The LEA forecasts its cash receipts and disbursements and verifies those projections monthly to adequately manage its cash. The LEA reconciles its cash to bank statements and reports from the county treasurer monthly.	1	3	4	3	2	4	4	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	4	4	4	4
8.2 PROFESSIONAL STANDARD – ACCOUNTING The LEA's payroll procedures comply with the requirements established by the county office of education, unless the LEA is fiscally independent. (EC 42646) Per standard accounting practice, the LEA implements procedures to ensure timely and accurate payroll processing.	1	1	1	2	3	4	4	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	3	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	July 2020 Rating	July 2021 Rating	July 2022 Rating	July 2023 Rating	July 2024 Rating
9.2	PROFESSIONAL STANDARD – ATTENDANCE ACCOUNTING School sites maintain an accurate record of daily enrollment and attendance that is reconciled monthly. School sites maintain statewide student identifiers and reconcile data required for state and federal reporting.	2	2	2	2	2	2	3	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	4	5	4	4
9.3	PROFESSIONAL STANDARD – ATTENDANCE ACCOUNTING Policies and regulations exist for independent study, charter school, home study, inter-/intra-LEA agreements, LEAs of choice, and ROC/P and adult education, and address fiscal impact.	2	2	2	2	2	2	4	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	6	7	6	6
9.4	PROFESSIONAL STANDARD – ATTENDANCE ACCOUNTING Students are enrolled and entered into the attendance system in an efficient, accurate and timely manner.	1	2	2	1	1	1	2	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	3	4	3	4
9.6	PROFESSIONAL STANDARD – ATTENDANCE ACCOUNTING The LEA utilizes standardized and mandatory programs to improve the attendance rate of pupils. Absences are aggressively followed up by LEA staff.	2	1	4	4	4	3	2	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	2	4	4	5
9.7	PROFESSIONAL STANDARD – ATTENDANCE ACCOUNTING School site personnel receive periodic and timely training on the LEA's attendance procedures, system procedures and changes in laws and regulations.	1	2	0	0	1	1	1	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	1	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	July 2020 Rating	July 2021 Rating	July 2022 Rating	July 2023 Rating	July 2024 Rating
10.4	PROFESSIONAL STANDARD – ACCOUNTING, PURCHASING, AND WAREHOUSING The LEA timely and accurately records all financial activity for all programs. GAAP accounting work is properly supervised and reviewed to ensure that transactions are recorded timely and accurately, and allow the preparation of periodic financial statements. The accounting system has an appropriate level of controls to prevent and detect errors and irregularities.	1	1	1	1	1	2	2	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	2	2	2	2
10.5	PROFESSIONAL STANDARD – ACCOUNTING, PURCHASING, AND WAREHOUSING The LEA has adequate purchasing and warehousing procedures to ensure that: (1) only properly authorized purchases are made, (2) authorized purchases are made consistent with LEA policies and management direction, (3) inventories are safeguarded, and (4) purchases and inventories are timely and accurately recorded.	1	1	0	1	1	1	2	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	2	2	2	2
11.1	LEGAL STANDARD – STUDENT BODY FUNDS The board adopts board policies, regulations and procedures to establish parameters on how student body organizations will be established, and how they will be operated, audited and managed. These policies and regulations are clearly developed and written to ensure compliance regarding how student body organizations deposit, invest, spend, and raise funds. (EC 48930-48938)	2	1	1	1	0	0	1	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	1	2	2	3
11.3	LEGAL STANDARD – STUDENT BODY FUNDS The LEA provides annual training and ongoing guidance to site and LEA personnel on the policies and procedures governing Associated Student Body accounts. Internal controls are part of the training and guidance, ensuring that any findings in the internal audits or independent annual audits are discussed and addressed so they do not recur.	1	1	0	0	0	1	1	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	1	1	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	July 2020 Rating	July 2021 Rating	July 2022 Rating	July 2023 Rating	July 2024 Rating
12.1 LEGAL STANDARD – MULTIYEAR FINANCIAL PROJECTIONS The LEA provides a multiyear financial projection for at least the general fund at a minimum, consistent with the policy of the county office. Projections are done for the general fund at the time of budget adoption and all interim reports. Projected fund balance reserves are disclosed and assumptions used in developing multiyear projections that are based on the most accurate information available. The assumptions for revenues and expenditures are reasonable and supported by documentation. (EC 42131)	0	3	3	2	1	2	2	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	1	4	2	4
12.2 LEGAL STANDARD – MULTIYEAR FINANCIAL PROJECTIONS The governing board ensures that any guideline developed for collective bargaining fiscally aligns with the LEA's multiyear instructional and fiscal goals. Multiyear financial projections are prepared for use in decision-making, especially whenever a significant multiyear expenditure commitment is contemplated, including salary or employee benefit enhancements negotiated through the collective bargaining process. (EC 42142)	0	1	1	1	1	2	3	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	2	2	1	2
14.1 LEGAL STANDARD – IMPACT OF COLLECTIVE BARGAINING Public disclosure requirements are met, including the costs associated with a tentative collective bargaining agreement before it becomes binding on the LEA or county office of education. (GC 3547.5 (b)).	0	0	4	6	7	7	6	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	3	4	2	3
14.2 LEGAL STANDARD – IMPACT OF COLLECTIVE BARGAINING Bargaining proposals and negotiated settlements are "sunshined" in accordance with the law to allow public input and understanding of employee cost implications and, most importantly, the effects on the LEA's students. (Government Code 3547, 3547.5)	0	0	2	4	4	4	4	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	4	4	2	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	July 2020 Rating	July 2021 Rating	July 2022 Rating	July 2023 Rating	July 2024 Rating
14.3 PROFESSIONAL STANDARD – IMPACT OF COLLECTIVE BARGAINING The LEA has developed parameters and guidelines for collective bargaining that ensure that the collective bargaining agreement does not impede the efficiency of LEA operations. Management analyzes the collective bargaining agreements to identify any characteristics that impede effective delivery of LEA services. The LEA identifies those issues for consideration by the governing board. The governing board, in developing its guidelines for collective bargaining, considers the impact on LEA operations of current collective bargaining language, and proposes amendments to LEA language as appropriate to ensure effective and efficient service delivery. Governing Board parameters are provided in a confidential environment, reflective of the obligations of a closed executive board session.	0	0	2	3	5	7	7	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	7	6	4	3
15.2 PROFESSIONAL STANDARD – MANAGEMENT INFORMATION SYSTEMS Management information systems support users with information that is relevant, timely, and accurate. Assessments are performed to ensure that users are involved in defining needs, developing specifications, and selecting appropriate systems. LEA standards are imposed to ensure the maintainability, compatibility, and supportability of the various systems. The LEA ensures that all systems are SACS-compliant, and are compatible with county systems with which they must interface.	1	1	1	1	1	3	5	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	4	5	4	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	July 2020 Rating	July 2021 Rating	July 2022 Rating	July 2023 Rating	July 2024 Rating
15.3	PROFESSIONAL STANDARD – MANAGEMENT INFORMATION SYSTEMS Automated systems are used to improve accuracy, timeliness, and efficiency of financial and reporting systems. Needs assessments are performed to determine what systems are candidates for automation, whether standard hardware and software systems are available to meet the need, and whether or not the LEA would benefit. Automated financial systems provide accurate, timely, relevant information and conform to all accounting standards. The systems are designed to serve all of the various users inside and outside the LEA. Employees receive appropriate training and supervision in system operation. Appropriate internal controls are instituted and reviewed periodically.	3	3	4	3	3	4	4	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	4	4	4	4
15.7	PROFESSIONAL STANDARD – MANAGEMENT INFORMATION SYSTEMS Hardware and software purchases conform to existing technology standards. Standards for network equipment, servers, computers, copiers, printers, fax machines, and all other technology assets are defined and enforced to increase standardization and decrease support costs. Requisitions that contain hardware or software items are forwarded to the technology department for approval before being converted to purchase orders. Requisitions for nonstandard technology items are approved by the information management and Technology Department(s) unless the user is informed that LEA support for nonstandard items will not be available.	2	2	2	2	3	4	6	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	5	5	6	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	July 2020 Rating	July 2021 Rating	July 2022 Rating	July 2023 Rating	July 2024 Rating
15.8	PROFESSIONAL STANDARD – MANAGEMENT INFORMATION SYSTEMS An updated inventory includes item specification for use in establishing standards for an equipment replacement cycle and rotating out obsolete equipment. Computers and peripheral hardware are replaced based on a schedule. Hardware specifications are evaluated yearly. Corroborating data from work order or help desk system logs is used when this data is available to determine what equipment is most costly to own based on support issues. The total cost of ownership is considered in purchasing decisions.	2	2	2	3	3	3	3	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	2	2	2	2
15.10	PROFESSIONAL STANDARD – MANAGEMENT INFORMATION SYSTEMS In order to meet the requirements of both online learning and online student performance assessments, the district has documentation that provides adequate technology to support these needs. Documentation should include sufficient bandwidth to each school site, internal local network infrastructure capacity, electronic devices which meet the published minimum standards for online student assessments, and an adequate number of devices to allow testing of all students within the prescribed amount of time.	2	6	4	6	7	8	9	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	9	9	8	8
15.11	PROFESSIONAL STANDARD – MANAGEMENT INFORMATION SYSTEMS The LEA optimizes funding of various types of technology throughout the organization by effective utilization of available Federal E-rate discounts, the California Teleconnect fund, and other available discount programs and funding sources to reduce costs for various technology expenditures.	2	3	4	3	3	4	5	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	6	6	7	8

Financial Management Standards		July 2013 Rating	July 2014 Rating	July 2015 Rating	July 2016 Rating	July 2017 Rating	July 2018 Rating	July 2019 Rating	July 2020 Rating	July 2021 Rating	July 2022 Rating	July 2023 Rating	July 2024 Rating
16.1	LEGAL STANDARD – MAINTENANCE AND OPERATIONS FISCAL CONTROLS Capital equipment and furniture is tagged as LEA-owned property and inventoried at least annually.	1	0	0	1	0	0	0	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	0	0	0	1
17.1	PROFESSIONAL STANDARD – FOOD SERVICE FISCAL CONTROLS To accurately record transactions and ensure the accuracy of financial statements for the cafeteria fund in accordance with GAAP, the LEA has purchasing and warehousing procedures to ensure that these requirements are met.	1	0	0	0	2	3	3	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	3	3	3	3
20.1	PROFESSIONAL STANDARD – SPECIAL EDUCATION The LEA actively takes measures to contain the cost of special education services while providing an appropriate level of quality instructional and pupil services to special education students. The LEA meets the criteria for the maintenance of effort requirement.	1	1	3	0	0	0	0	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	0	2	2	2
21.1	PROFESSIONAL STANDARD – TRANSPORTATION The LEA actively takes measures to control the cost of transportation services and limit the contribution from the general fund while providing safe and reliable transportation to the students.	2	2	1	1	0	0	0	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	0	0	0	0
22.1	LEGAL STANDARD – RISK MANAGEMENT – OTHER POST-EMPLOYMENT BENEFITS LEAs that provide health and welfare benefits for employees upon their retirement, and those benefits will continue past the age of 65, shall provide the board an annual report of actual accrued but unfunded costs of those benefits. An actuarial report should be performed every three years. (EC 41240)	0	0	0	0	0	6	7	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	8	9	10	10

Financial Management Standards		July 2013 Rating	July 2014 Rating	July 2015 Rating	July 2016 Rating	July 2017 Rating	July 2018 Rating	July 2019 Rating	July 2020 Rating	July 2021 Rating	July 2022 Rating	July 2023 Rating	July 2024 Rating
22.2	PROFESSIONAL STANDARD – RISK MANAGEMENT – OTHER POST EMPLOYMENT BENEFITS The LEA has a comprehensive risk-management program that monitors the various aspects of risk management including workers' compensation, property and liability insurance, and maintains the financial well being of the LEA. In response to GASB requirements, the LEA has completed recent actuarial reports for workers' compensation and property and liability. The actuarial assumptions properly track to the LEA's budget assumptions and include the benefits being provided under existing plans.	4	4	0	2	3	5	6	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	6	6	6	7
Collective Average Rating		1.19	1.33	1.95	2.16	2.44	3.28	3.81	—	3.70	4.26	4.00	4.49

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 BP 0400-Comprehensive Plans in September 2018. The district also revised and adopted BP and AR 0450-Comprehensive Safety Plan in May 2023, BP and AR 3516-Emergencies and Disaster Preparedness Plan in April 2019, and AR 3516.3-Earthquake Emergency Procedure System in February 2019.
2. AR 3516.1-Fire Drills and Fires was last updated on August 4, 2014. The district recently updated AR 3516.5-Emergency Schedules in August 2023, and AR 3516.2-Bomb Threats in September 2023.
3. Although the district does not have one individual specifically designated as having sole responsibility for all district safety compliance matters, the district chief of police has taken on a much larger role in the training and awareness of district staff in the area of school safety in the past year. The chief of police has assisted in the development and implementation of school site safety plans, provided training in several areas of student safety, and coordinated districtwide safety drills for earthquake preparedness and active shooter response. The chief of police has also reestablished the district safety committee. Staff indicated to FCMAT that issues of student safety were handled by the chief of police, and matters of employee safety are the responsibility of the Risk Management Department.
4. The CSSP was available at each respective school site. The plans were approved, up to date and available in the main office of each campus. Links to the CSSPs were posted on each school's respective webpage.
5. Site surveys completed by the site administrators indicated all sites had conducted on-site earthquake and fire drills. Records also indicated that all school sites participated in the annual statewide Great California ShakeOut Earthquake Drill on October 19, 2023.
6. All school sites had current and complete emergency telephone number listings and evacuation route maps posted in administrative offices and all classrooms visited, with the exception of one classroom at Morningside High School, and one classroom at Woodworth-Monroe Academy, where the map was inside a binder.

7. According to interviews, the district has reestablished its District Safety Committee, and has held two meetings during this review period. Some school site leaders indicated they have safety committees that meet regularly to discuss their respective CSSP and other safety concerns pertinent to their site.
8. All school sites reported that their SSCs had approved their respective 2022-23 CSSP. SSC approvals were recorded in the meeting minutes for each school site. Advisory board minutes show that the 2022-23 CSSPs were presented to the county administrator/ advisory board in February 2023.
9. The district chief of police assists sites in updating the CSSPs throughout the district. The chief also provided various safety trainings on topics such as lockdowns, active shooter response, earthquake safety, student fight protocols, cardiopulmonary resuscitation (CPR), and Narcan usage to SSCs and staff throughout the school year. He also coordinated the efforts of the recently reinstated District Safety Committee.
10. The deputy chief maintenance and operations officer continues to provide leadership in addressing facility-related emergency and safety issues.

Recommendations for Recovery

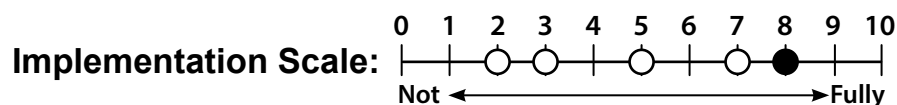
1. The district should continue to regularly review board policies and administrative regulations related to school safety, emergency procedures and disaster preparedness and update them as needed to ensure they are still compliant, accurate and applicable.
2. AR 3516.1, last updated in 2014, should be reviewed and updated if needed. The district should make a record of the review even if updating is not needed.
3. The district should continue to have the chief of police be responsible for coordinating safety compliance, including the updating of relevant policies, plans, committees, trainings and drills. The district should also ensure the chief of police and executive director of risk management communicates regularly and coordinates their efforts on matters of safety that affect both students and employees.
4. The district should continue to annually review, update and approve the CSSPs, and they should continue to be made available at each school site office and on their website.
5. The district should continue to perform regular fire and earthquake drills at each site and include the schedule for the drills in their respective CSSP. The district should continue to require all school sites to maintain records to provide evidence that the fire drills are performed.
6. The district should regularly inspect all rooms where students or staff may be present to ensure they have posted accurate evacuation route maps and emergency telephone numbers. The information should be posted in a location where it can be easily seen by

all students, staff members, and guests in an emergency, and all evacuation maps should clearly and accurately identify the route to be taken in an emergency evacuation.

7. The district should continue to maintain the District Safety Committee for the regular review and development of districtwide safety and emergency planning.
8. All school sites should continue to update and have their SSCs approve their respective CSSP for the current school year. The district should continue to require evidence of compliance from each school site that SSC meeting agendas are posted, and minutes are recorded approving their CSSP. The district should also continue to annually present the CSSPs to the county administrator/advisory board.
9. The chief of police should continue to assist and play a lead role for the district in its annual preparation of CSSPs as well as continue to provide training to site councils and staff in all facets of school safety processes and procedures.
10. The deputy chief maintenance and operations officer should continue to be involved in, and work closely with, district staff such as the district chief of police to provide input on matters of district safety planning.

Standard Fully 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
July 2020 Rating:	Omitted per SB 98, Section 102 due to COVID-19 pandemic
July 2021 Rating:	7
July 2022 Rating:	7
July 2023 Rating:	7
July 2024 Rating	8



1.3 School Safety

Legal Standard

The LEA has developed a Comprehensive Safety Plan that includes adequate measures to protect people and property. (EC 32020, 32211, 32228-32228.5, 35294.10-35294.15)

EC 32228-32228.5 and 35294.10-35294.15 are no longer in effect. The elements of the standard are now referenced in EC 32280-32289.5.

Findings

1. The district BP and AR 0450-Comprehensive Safety Plan were revised in May 2023. They require the SSC at each district school to develop a CSSP relevant to the needs and resources of that school. FCMAT verified that all sites had their CSSP available in their school offices, and links to the plans were posted on each school's webpage. The district chief of police coordinates the updating and approval of the CSSPs across the district as well as provides CSSP training to each of the SSCs.
2. BP and AR 3516-Emergencies and Disaster Preparedness Plan were last updated in April 2019 and outline the requirements for the development of district emergency plans. Other board policies and administrative regulations under this section include AR 3516.1-Fire Drills and Fires (adopted August 2014), AR 3516.2-Bomb Threats (updated September 2023), AR 3516.3-Earthquake Emergency Procedure System (updated February 2019), and BP 3516.5-Emergency Schedules (updated August 2023).
3. Pursuant to AR 3516, the district prepared an Emergency Preparedness and Response Plan that contains information on emergency communications, protocols, and evacuation procedures for all types of emergency situations. Per BP 3516, these procedures are incorporated into the comprehensive safety plan.
4. All site principals reported they routinely scheduled and performed fire drills and earthquake drills in accordance with AR 3516.1 and AR 3516.3. The emergency drill schedules were available in the CSSPs at each site. The district also participated in the Great California ShakeOut Earthquake Drill in October 2023 as well as conducted emergency lockdown and active shooter trainings throughout the district.
5. The district chief of police coordinated district staff training in December 2023 for CPR, first aid and fentanyl overdose response, as well as sent information to all staff outlining the availability of naloxone (Narcan) at all school sites in the event of a fentanyl overdose. The chief of police also implemented a School Safety Bulletin that is periodically sent to all staff members to serve as a source of information, updates, and guidelines related to school safety protocols.
6. Principals at each school reported that their fire alarm systems were operating correctly. The fire alarm system at Payne Elementary continues to require two separate alarms to be pulled at two different locations so it can be heard throughout the entire campus. A new fire alarm system was installed at the Inglewood Continuation High School during this review period.

7. Staff reported the PA systems at all sites were working and could be heard throughout the campus, with the exception of Parent Elementary, Oak Street Elementary, and Inglewood High School, where staff reported that the system could not be heard in some areas. Staff also reported that the bell systems were in good working order at all sites except at Woodworth-Monroe Academy where they are not being used. Several sites reported that the bell ring times did not align with the current school bell schedule. The district reported it was aware of the issue and was waiting for an outside contractor to reprogram each of these schools.
8. The district continues to use a third-party vendor to annually inspect its fire extinguishers throughout the district. At each school site, FCMAT audited a sample of fire extinguisher tags that indicated almost all sites were inspected in August 2023. FCMAT found two locations, at Morningside High School and Payne Elementary, where fire extinguishers had not been inspected in the past year. There was no evidence on the inspection tags to indicate they had been checked or inspected regularly for proper pressure other than during the vendor's annual inspection. The district continues to maintain an account with an outside vendor for districtwide central station monitoring, fire extinguisher recharging, emergency lighting and kitchen hood extinguisher inspections to comply with fire marshal and Williams Act requirements.
9. All school sites have a primary single point of entry prior to school starting, and all schools maintained a single point of entry during school hours. In addition, many sites implemented entry-point cameras coupled with remote unlock entrances to support controlled entrance to the school. All school sites maintained a visitor sign-in log sheet but visitor identification badges were not consistently used.

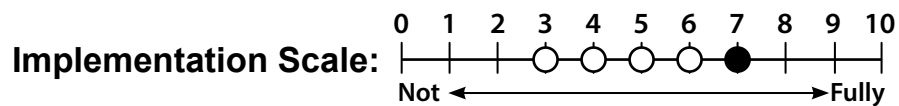
Recommendations for Recovery

1. The district should continue to update and maintain its CSSPs according to BP and AR 0450. Individual school sites should continue to have their safety plans adopted by their SSCs annually. The district should continue to use the chief of police as a resource in supporting sites and their CSSP's.
2. The district should continue to update and maintain BP and AR 3516 as well as all related BP and AR sections under its guidance.
3. The district should continue to maintain and update the Emergency Preparedness and Response Plan annually to ensure the information is accurate. The district should also continue to ensure that the information provided in the document is included in the CSSPs.
4. The district should continue to schedule and perform fire drills and earthquake evacuation drills in accordance with ARs 3516.1 and 3516.3. The district should continue to require school sites to provide their fire and earthquake drill schedules in their CSSPs and continue to require monthly documented verification that the drills were completed. The district should also continue to conduct emergency lockdown and active shooter trainings.

5. The district should continue to provide safety training in CPR, first aid and fentanyl emergencies, as well as continue to distribute its School Safety Bulletin to staff members.
6. The district should continue to monitor and maintain all school fire alarm systems to ensure they are in good working order at all times. The district should evaluate and address the two independent fire alarm systems at Payne Elementary and consolidate them into one system if possible.
7. The district should continue to maintain the PA systems at all sites and evaluate and repair the PA systems at Parent Elementary, Oak Street Elementary, and Inglewood High School as needed. The district should reprogram the bell schedules at the affected sites where the bell ringing does not align with the school class schedule.
8. The district should continue to annually inspect the fire extinguishers throughout the district. The district should ensure fire extinguishers have been checked monthly and the inspection tag has been initialed on the back by district staff. Site staff should also be trained to perform and record these monthly fire extinguisher visual inspections for proper pressure. Site staff should immediately notify the site principal and the deputy chief maintenance and operations officer of any fire extinguishers that are out of date, have missing pins, tags, or are potentially nonoperable.
9. The district should continue to use a single point of entry before school and maintain the use of visitor sign-in logs for each of its school sites. The use of visitor identification 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
July 2020 Rating:	Omitted per SB 98, Section 102 due to COVID-19 pandemic
July 2021 Rating:	6
July 2022 Rating:	6
July 2023 Rating:	5
July 2024 Rating	7



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. School sites were mostly clean and free of debris and conditions that would create a fire or life hazard. At one site visited by FCMAT, visible areas such as playground corners had organic debris and litter. At some school sites, playfields and other lawn areas had not been mowed for several weeks due to excessive periods of rain just prior to FCMAT's visit, and in some cases, the grass was excessively long.
2. Restroom facilities at all sites were mostly clean and free of debris or conditions that would create a fire or life hazard. Many restrooms throughout the district contained new toilet and sink fixtures; however, missing soap dispensers were noted at Bennett-Kew and Highland elementaries, damaged floor tiles at Morningside High School, and missing partition handles at Oak Street Elementary. Many restrooms were aging, with worn flooring and stall partitions, and staff at several sites indicated they have concerns about the restrooms being cleaned regularly. Student restroom facilities at some school sites were locked and not available to be inspected.
3. All kitchen facilities were found to be clean, neatly organized, and the equipment appeared to be in good working condition. Work orders were noted for plumbing, floor replacement, equipment repairs, and pest control in some kitchens during the past year, with some being generated as a result of public health department inspections.
4. An outside vendor is used to complete the annual fire extinguisher inspections at all sites. No school sites visited by FCMAT provided any evidence of monthly fire extinguisher inspection checks by district employees as indicated by the lack of written initials on the individual inspection tags.
5. The district contracts with an outside vendor to monitor and test fire alarm systems at all sites annually. Staff at Oak Street Elementary again indicated there were no fire alarms in its modular classrooms but that the classrooms were not being used and are scheduled for removal in the upcoming year.
6. Certified playground safety audits written by a certified playground safety inspector were completed for all school sites containing play equipment in March and April 2023. The audit reports noted high-priority safety concerns with play surfaces and entanglement issues at several schools around the district. The Woodworth-Monroe Academy audit noted an immediate hazard concern, and the play equipment was subsequently closed. The audits also noted a lack of regular inspection and maintenance of the play equipment.

7. The district completed performance evaluations for most site custodians in April and May 2023. Site principals are responsible for performing the custodial evaluations in collaboration with the deputy chief maintenance and operations officer and custodial supervisor. Site principals indicated they have daily oversight of the custodians.
8. All sites had up-to-date SDS binders. The SDS binders were located in the main office at each school. The district provided training to the maintenance, operations, and custodial staff regarding the use of the SDS binder in August 2023. SDS training for district employees was also provided through the Keenan Safe Schools training coordinated by the Risk Management Department.
9. District staff indicated that site custodians perform regular daily inspections on their respective campuses to ensure that all appropriate doors are secured, and potential hazards are properly identified and quickly addressed.
10. The district has contracts with outside vendors to provide monitoring of hazardous materials, such as asbestos, mold, and lead, as well as pest control at each of its school sites.
11. The district provided a five-year Deferred Maintenance Plan, dated July 2023, which identifies asphalt, lighting, fencing, flooring, painting, HVAC, plumbing, and roofing improvements needed at all school sites.

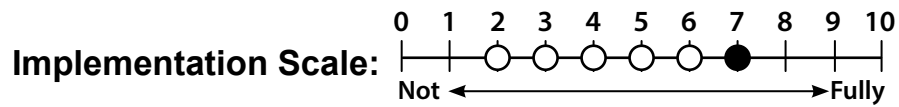
Recommendations for Recovery

1. The district should continue to work to improve the daily cleanliness of its campuses. Custodial and other maintenance staff should continue to be trained and held accountable to inspect all areas more diligently, both visible and nonaccessible, for removal of trash and debris.
2. The district should continue its efforts to maintain the cleanliness of its school site restroom facilities. Custodial staff should be held accountable to maintain the cleanliness of restroom facilities throughout the day. Periodic restroom inspections should be continued throughout the day to ensure they contain all necessary products and working dispensers to include toilet paper, soap, sanitizer, and toilet seat covers.
3. The district should continue to maintain the cleanliness, organization, and operability of its school kitchens and their equipment. The district should provide regular pest control around the kitchens as needed.
4. The district should continue to perform its annual fire extinguisher inspections and reestablish monthly inspections of the fire extinguishers, to include the initialing of inspection tags, by district personnel.
5. The district should continue to have its fire systems monitored and tested annually at all sites, and repairs made as necessary to ensure full functionality.

6. The district should continue to conduct playground safety audits as required. The district should review the audit reports and correct the issues identified in them, as well as establish a regular schedule of playground inspection and maintenance by district personnel.
7. The district should continue to complete its annual evaluations of custodians, with the school site administrator having primary responsibility for their completion, and the deputy chief maintenance and operations officer and custodial supervisor providing input as needed.
8. The district should continue to maintain up-to-date SDS binders, accessible at each of its school sites, and ensure that all necessary staff members are aware of their location and are trained in their use. The district should continue to provide annual training for employees and continue to train employees in the use of the SDS system.
9. The district should continue regular daily inspections by its custodial personnel on their respective campuses to ensure that all appropriate doors are secured, and potential hazards are properly identified and addressed in a timely manner.
10. The district should continue to monitor for hazardous materials and pests throughout the district.
11. The district should continue to annually update its five-year Deferred Maintenance Plan and move forward with the projects identified in the plan to address site safety and habitability issues that are beyond the scope of regular and routine maintenance.

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
July 2020 Rating:	Omitted per SB 98, Section 102 due to COVID-19 pandemic
July 2021 Rating:	5
July 2022 Rating:	6
July 2023 Rating:	6
July 2024 Rating	7



1.9 School Safety

Legal Standard

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

Findings

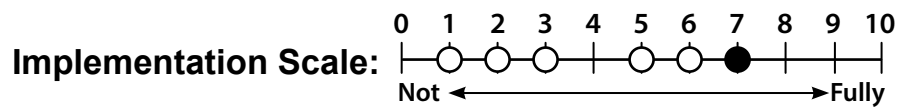
1. BP and AR 4257-Employee Safety and BP 4257.1-Work Related Injuries were last updated in August 2014 and require the superintendent or designee to establish and implement a written IIPP in accordance with Labor Code Section 6401.7. Additionally, AR 4257.1-Work Related Injuries was last reviewed and revised in February 2019, and AR 4257.2-Ergonomics was updated in April 2019.
2. The district has an IIPP binder in the district office dated January 23, 2024. The IIPP binder was updated with the assistance of its property and liability JPA, the ASCIP. The district has all the component chapters of its IIPP posted on the district website. The executive director of risk management is the designated health and safety officer for the district.
3. The district provides ongoing and annual workplace injury and illness prevention training to employees through a web-based application known as Keenan Safe Schools. The program provides training specifically related to the requirements outlined in the IIPP, such as workplace injury prevention, workplace safety, and other mandated annual training. The program also maintains a record of all annual training completed by district employees, as well as post-injury training and injury prevention actions. The district website contains links to the online training for employees through the Human Resources Menu of Services link and through the Risk Management tab.
4. The district has reestablished its District Safety Committee. The committee is overseen and managed by the district chief of police. According to interviews, meetings of the committee were held in October 2023 and January 2024. No further evidence of the meetings was provided to FCMAT or found on the district website.
5. The district is maintaining its California Division of Occupational Safety and Health, otherwise known as Cal/OSHA, accident reports as specified in Part VIII Section 5 of their IIPP binder.
6. The district conducted workplace safety training for the maintenance, operations, and custodial staff in August 2023, which included training in the use of the IIPP, hazardous communications standards, SDS, and chemical handling safety. The deputy chief maintenance and operations officer also conducted various meetings with custodians this past year, which included safety discussions. The district did not conduct any districtwide training that included employee workplace safety training during this review period.

Recommendations for Recovery

1. The district should continue to review and update its BPs and ARs 4257, 4257.1 and AR 4257.2 as necessary to keep up-to-date with laws and regulations.
2. The district should continue to update the IIPP to ensure that it includes information on who is identified as the designated health and safety officer for the district as well as appropriate identification of contacts, and the most current applicable, and legally required, information. The district should continue to post its revised and updated IIPP on the district webpage and notify all employees of its availability.
3. The district should continue to provide annual employee workplace safety training as related to the requirements of the IIPP. The district should ensure IIPP training is provided to all new employees, employees who are new to their job assignments, and existing employees to refresh and maintain their awareness of workplace safety procedures. The district should also continue to document and maintain records of all employee safety training for a period not less than five years as per Section XI of the IIPP binder.
4. The district should maintain its District Safety Committee as specified in its IIPP and have the IIPP regularly reviewed as part of the committee's duties. A record of committee meetings including agendas and minutes should be maintained and posted on the district's website.
5. The district should continue to maintain its Cal/OSHA accident reports as specified in the IIPP.
6. The district should consider providing an annual districtwide staff development in-service that includes workplace safety training.

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
July 2020 Rating:	Omitted per SB 98, Section 102 due to COVID-19 pandemic
July 2021 Rating:	5
July 2022 Rating:	7
July 2023 Rating:	6
July 2024 Rating:	7



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 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 the MSDS system with the SDS system. The SDS system utilizes a readily available binder for providing safety information on all custodial cleaning products.

Findings

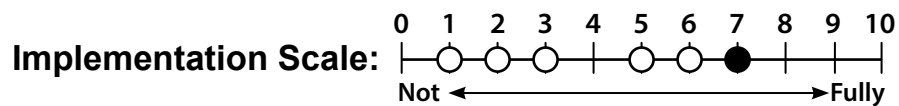
1. The district last updated BP 3514.1-Hazardous Substances, which outlines its requirements for hazardous communications, on April 17, 2019. The board policy reflects current requirements and is posted on the district website.
2. FCMAT found all sites had up-to-date SDS binders located in the school office of each campus.
3. The district provided training to the maintenance, operations, and custodial staff regarding the use of the SDS binder in August 2023. The district also provided training in the SDS system through the Keenan Safe Schools online training modules.

Recommendations for Recovery

1. The district should continue to review and update BP 3514.1 as needed.
2. The district should continue to keep its SDS binders up to date, ensure the binders are stored in readily accessible locations, such as the school offices, and ensure that all appropriate personnel are aware of their location and purpose.
3. The district should continue to provide annual training, both in person and online, in the use of the SDS binder, the information it contains, and its location at each school site. Any training should be documented with agendas and sign-in sheets. The district should consider expanding this training to any district staff who could utilize hazardous chemicals, such as teachers and supervisors.

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
July 2020 Rating:	Omitted per SB 98, Section 102 due to COVID-19 pandemic
July 2021 Rating:	5
July 2022 Rating:	6
July 2023 Rating:	5
July 2024 Rating:	7



1.16 School Safety

Professional Standard

The LEA has a documented process for issuing and retrieving master and sub-master keys. All administrators follow a standard organization-wide process for issuing keys to and retrieving keys from employees.

Findings

1. The district recently updated AR 3517-Facilities Inspection, which includes a Procedures Regarding Keys and Locks section. The regulation describes in detail the district process for the distribution and accounting of keys and the implementation of the AR throughout the district.
2. The district adopted in August 2014, and recently revised in September 2023 AR 3515-Campus Security, which specifies the following:

The principal or designee shall be responsible for all keys used in a school. Keys shall be issued only to authorized employees who regularly need a key in order to carry out job responsibilities.

The principal or designee shall create a key control system with a record of each key assigned and room(s) or building(s) which the key opens. Keys shall never be loaned to students, parents/guardians, or volunteers, nor shall the master key ever be loaned. Any person issued a key shall be responsible for its safekeeping. The duplication of school keys is prohibited. If a key is lost, the person responsible shall immediately report the loss to the principal or designee and shall pay for a replacement key.

3. As stated above, the principal or designee, at each school site is responsible for issuing keys to site staff members. Each site has a system for the issuance and retrieval of keys at its site. The deputy chief maintenance and operations officer oversees the issuing of new keys throughout the district and shares that responsibility with the maintenance supervisor. Information from the sites regarding key inventory and issuances is collected and maintained by the Maintenance Department.
4. All site administrators continue to report that the key issuance process, forms, and replacement of lost keys process has been implemented and is consistent with board policy. School site staff also indicated that their sites maintained a system to check out and return all keys assigned to teachers, substitutes and other staff, and was usually part of the duties of the school office managers. All keys assigned to teaching and classified staff are relinquished to the school site offices on the last day of school, and no keys are authorized to be maintained by staff members during the summer break.
5. The district occasionally uses independent contractors to repair locks and cut keys. After a new lock is installed by an outside vendor, keys continue to be issued to school sites by the Maintenance Department and not by the independent contractors who performed the installation.

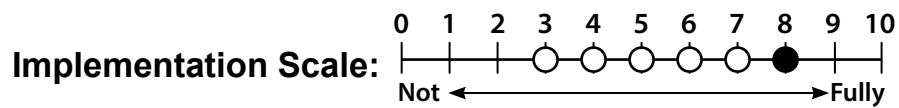
6. Since the district does not have a standardized lock system for the district or for some individual school sites, FCMAT continues to observe some administrative and custodial staff carrying many keys, such as at Inglewood High School, to access all locked areas of their sites. FCMAT also continued to observe instances in which custodial staff members could not open some doors or locks because the appropriate key was not readily available. At some school sites where lock and key systems lack uniformity or standardization, the district cannot issue to district-level officials a specific master or submaster key that is capable of opening doors throughout the district.
7. The district implemented new key and lock systems at Morningside High School, Woodworth-Monroe Academy, and Bennett-Kew Elementary. The new key and lock systems allow the sites to have one master key and has significantly reduced the number of keys used by site staff. Staff also indicated that a new lock system replacement was in progress at Oak Street and Centinela Elementary schools.

Recommendations for Recovery

1. The district should continue to regularly review and revise its AR 3517 to ensure its processes and procedures remain up to date and effective. The district should also develop an internal monitoring system to ensure processes are being followed throughout the district.
2. The district should continue to regularly review and revise its AR 3515 to ensure its processes and procedures are applicable and accurate.
3. The sites should continue to forward to the Maintenance Department all necessary information regarding the issuance of keys at their site, including specific information on issued keys such as the purpose, the name of the person who was issued the key, and the individual who issued it.
4. The school sites should continue to maintain their site-based inventory control system for the annual issuance and retrieval of keys.
5. The district should continue to issue all new keys centrally from its Maintenance Department and maintain accurate records of all new keys issued to school sites.
6. The district should continue to work toward the standardization of key and lock systems at all of its school sites to ensure that district and site administrators will have the proper keys to readily access every room, building, or gate on their campus. 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, and can quickly identify, the proper keys to access all areas of the campus.

Standard Fully 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
July 2020 Rating:	Omitted per SB 98, Section 102 due to COVID-19 pandemic
July 2021 Rating:	6
July 2022 Rating:	6
July 2023 Rating:	7
July 2024 Rating:	8



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. The district has one administrative regulation that addresses the adequacy of outside lighting. AR 3515-Campus Security was adopted in August 2014 and recently updated in September 2023, and it specifies a strategy that includes a risk management analysis of each campus' security system, lighting system, and fencing. An older version of AR 3515 was also provided to FCMAT, which contained more detailed language regarding exterior lighting but was not included in the recently updated version of AR 3515. The older language was as follows:

Outside Lighting

All outdoor lighting installations must be designed to provide adequate illumination while minimizing light spill and glare. Lighting designs should consider the specific needs of different areas, such as parking lots, walkways, athletic fields, and building entrances. Use energy-efficient lighting fixtures and technologies to reduce energy consumption and operational costs.

The district is to ensure that pathways and parking lots are well-lit to enhance safety for students, staff, and visitors during evening hours. Adequate lighting should be provided in areas with potential safety hazards, such as staircases and ramps.

The district will regularly maintain and clean lighting fixtures to ensure optimal efficiency, and will provide training to staff responsible for maintaining and operating outdoor lighting systems. Periodically, the district will review and update the school district's outside lighting policy to incorporate best practices and evolving technology. The district is to Establish a system for reporting lighting-related issues and maintenance needs, as well as raise awareness among students and the community about the importance of responsible outdoor lighting.

This district is responsible for communicating its outside lighting policy to all relevant stakeholders, including staff, students, parents, and the community.

2. The district has one board policy that addresses the adequacy of outside lighting. BP 3517-Facilities Inspection, also updated in September 2023, briefly discusses the assessment of exterior lighting under item 10, where it designates authority to the deputy chief maintenance and operations officer or designee to assess the adequacy and proper working order of exterior lighting at all school facilities.
3. In November 2016, the district developed a document titled District Standards, which includes Section 265619 outlining construction requirements for exterior lighting. It also

provided a document titled IUSD District Standards Materials, dated April 2017, which specifies what type of parking lot LED lighting fixture it requires in its construction bids. Both documents appear to have been developed by Harley Ellis Devereaux Architects, but neither document discusses nor defines an adequate amount of exterior lighting that would be required around school sites.

4. According to the work order summary provided by the district for this review period, outdoor/exterior lighting was repaired or replaced at Inglewood High School and Centinela Elementary in August 2023, and at Parent Elementary in May 2023. New exterior lighting was also installed at Oak Street Elementary as part of its recent renovation.
5. The district no longer uses an internal document known as the School Inspection Report to assess school site facility conditions; however, the district did provide FCMAT with a document that provides guidance and expectations for monthly facility walk-throughs undertaken by the members of the maintenance and business office staff. The document includes brief guidance on the assessment of exterior lighting conditions under paragraph 4 titled Exterior Space Upkeep. Maintenance staff indicated they walk school sites monthly to inspect facilities with principals.
6. The district also provided a document titled District Outside Lighting Standards, which was watermarked as a draft, and included extensive guidelines for the development and implementation of outside lighting.
7. The district has recently added additional exterior lighting at Woodworth-Monroe Academy and Inglewood Continuation High School. All of the sites visited by FCMAT had exterior lighting that appeared to be in working order, and no complaints or concerns were expressed by staff regarding deficiencies in exterior lighting. No record of evaluating the exterior lighting during evening hours was provided to FCMAT.

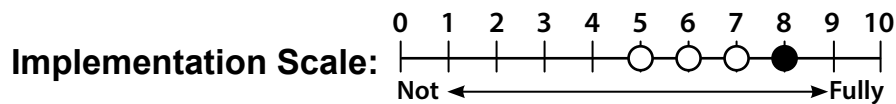
Recommendations for Recovery

1. The district should consider developing further written standards for exterior campus lighting to include as part of AR 3515, such as the more definitive language found in their previous version.
2. The district should consider further developing written standards for exterior campus lighting assessment as part of BP 3517. The standards should consider the specification of the minimally adequate amount of exterior lighting the district would require around its facilities.
3. The district should continue to include construction material requirements for exterior lighting in its District Standards document, and review and update them regularly.
4. The district should continue to walk school sites monthly to regularly inspect facilities conditions. The district should consider expanding its walk-through guidance document to further evaluate the exterior lighting conditions at each site.

5. The district should continue to repair and improve exterior lighting regularly as requested through its work order system.
6. The district should continue to develop and adopt its standards and guidelines on outside lighting and consider its implementation.
7. The district should evaluate the outside lighting during evening hours at all sites whenever possible and provide temporary lighting where needed to ensure adequate exterior lighting levels and safety are maintained. The district should document the evaluation done at each site.

Standard Fully 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
July 2020 Rating:	Omitted per SB 98, Section 102 due to COVID-19 pandemic
July 2021 Rating:	5
July 2022 Rating:	7
July 2023 Rating:	7
July 2024 Rating:	8



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. BP and AR 4157-Employee Safety were last updated in August 2014 and require the superintendent or designee to promote employee safety and correct any unsafe work practices through education and enforcement. Additionally, AR 4157.1-Work-Related Injuries was last reviewed and revised in February 2019, and AR 4157.2-Ergonomics was adopted in April 2019.
2. CSSPs were available and accessible in the main office at all school sites and on the district website under each school's respective webpage. The district chief of police helped the school sites develop and coordinate the annual updating of all of the safety plans.
3. Workplace safety training for employees is coordinated by the Risk Management Department and provided entirely through the online Keenan Safe Schools training program available from the district's property and liability JPA. Records of this training are maintained electronically, and both Risk Management and Human Resources departments have access to the records so they can ensure all employees receive required and appropriate training.
4. The district has reestablished a District Safety Committee. The committee consists of members of the district leadership team, labor union leaders, and other district employees. The committee is overseen by the district chief of police, and, according to interviews, meetings of the committee were held in October 2023, and January 2024.

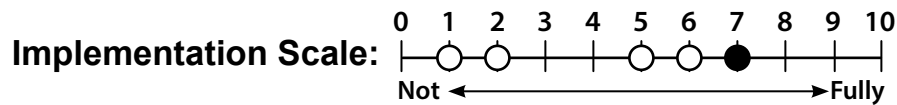
Recommendations for Recovery

1. The district should continue to review and update BP and AR 4157-Employee Safety and ARs 4157.1 and 4157.2 as needed.
2. The district should continue to review and update the CSSPs annually. The district should continue to make those plans available at school sites and on the district webpage. The district should continue to involve the district chief of police in the annual review and updating of the CSSPs for all school sites.
3. The district should continue to provide ongoing workplace safety training for all employees. The district should also continue to ensure that all employees, including substitutes, receive safety training according to the requirements for each position, job title, and school site. Training records should continue to be maintained electronically and reviewed regularly to ensure training is completed.

4. The district should continue to maintain an active District Safety Committee to review and communicate district safety issues and concerns and provide direction to staff regarding urgent or important safety concerns. In addition, meeting agendas and minutes should be maintained and posted to the district website.

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
July 2020 Rating:	Omitted per SB 98, Section 102 due to COVID-19 pandemic
July 2021 Rating:	6
July 2022 Rating:	6
July 2023 Rating:	5
July 2024 Rating:	7



2.2 Facility Planning

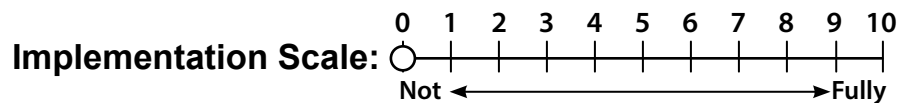
Legal Standard

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
July 2020 Rating:	Omitted per SB 98, Section 102 due to COVID-19 pandemic
July 2021 Rating:	N/A
July 2022 Rating:	N/A
July 2023 Rating:	N/A
July 2024 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. BP and AR 7140 on the selection of architectural and engineering services were originally adopted in August 2014. AR 7140 was reviewed and revised in October 2023. This district policy requires the superintendent or designee to “devise a competitive process for choosing architects and structural engineers that is based on demonstrated competence and on the professional qualifications necessary for the satisfactory performance of the services required.” Further, “the architect or structural engineer shall be employed to design and supervise the construction of district schools and other facilities.”
2. The district issued a request for statement of qualifications (RFQ) in March 2021, for architectural services related to Measure GG, Measure I, modernization, and new future construction projects. Responses for the RFQ for architectural services were due April 14, 2021. The district used the RFQ to create a new pool of architectural consultants and is using this list to enter into new contracts. This RFQ may be used up to five years, until April 2026. The RFQ includes project services such as working with the district’s demographic consultant to create a well-developed plan, preparing a long-range facilities master plan and educational specifications. This RFQ was used for the projects for this review period, and the district has been spreading the projects among the architects selected in the pool.
3. The district’s RFQ does not adequately state new potential projects but defined that the architects will be required to make their expert assessments of the district’s facilities and be a part of developing the projects that will meet the district’s needs and priorities. Many of the new projects have been under individual project RFPs using the approved March 2021 RFQ.
4. The district issued an RFQ for development of an FMP in August 2021 with a submittal deadline of September 2021. An FMP was completed, and the document titled Facilities Master Plan 2022 (listed as Facilities Master Plan 2023) is posted on the district website.
5. An FMP ideally defines needs according to three year, five- to seven-year, and 10-year timelines while documenting the new construction and modernization eligible (over 25 years old) projects. An FMP is constantly evolving and subject to change. In the future, architects assigned to the district’s FMP will need to continue updating and identifying the needs of the district and help the district develop a long-term FMP with prioritization of projects throughout the term. An example of how this plan will need to be implemented over the years is the Inglewood High School project. This project identifies removing several buildings and providing newly built classrooms and support buildings under new construction and modernization state funding programs. The district is seeking state

and other funding opportunities such as measure “I” bonds. Due to its uniqueness and community and historical significance, the district has contracted an experienced and specialized architectural designer of Gonzalez, Goodale Architects for the Inglewood High School project.

6. The district’s RFQs for new projects include project descriptions with the requirement that the architect assist the district with preparing detailed educational specifications for each project. The district previously issued an RFQ for a pool of architects and the selected architects requested to include the project design services necessary for the final defined work on a project-by-project basis. The RFQs include complete services needed and a defined fee-for-services schedule. The pool RFQs appear to be appropriately based on the final design specifications.
7. In previous years, the district CBO position and facilities management staff have changed frequently, resulting in the loss of valuable institutional knowledge and experience needed for the selection of architectural consultants and determining their abilities. However, the CBO and facilities management positions remained stable in the past couple of years, resulting in continuity in facilities decisions.
8. The district continues to employ a deputy chief facilities planning and construction officer who has made progress planning the improvements of many school facilities. To continue development of its own internal capacity, the district staff responsible for facilities services continues to need training. The CASBO and the Coalition for Adequate School Housing (CASH) offer training and leadership academies such as a school facilities leadership academy that covers a full scope of planning, designing, financing, and management of facility projects and a maintenance and operations leadership academy for maintenance planning and management. The district should consider these training opportunities for key leadership development.
9. The district continues to use building standard specifications developed in late 2016 and early 2017, and it continues to appear that product reevaluation or new product consideration has not been completed and formally included in the district standards. Standards should be reevaluated at least every two years as building standard specifications change regularly. Reevaluations may be needed more frequently when major changes occur in specifications for technology, learning environment, safety, etc. The best practice is to establish a committee of knowledgeable district staff (such as the deputy chief maintenance and operations officer, the deputy chief facilities planning and construction officer and other appropriate administrative and educational staff) to review and recommend changes to the standard specifications ensuring they are up to date and compliant with construction industry standards and education standards. The committee should establish and publish complete standards with consideration of the district needs and product capabilities. The committee would then communicate recommendations to the county administrator for approval.
10. Over the last year, the district has worked towards completing many projects that it identified as priorities. The projects were at several sites including the new Child Development Center (CDC), Bennett-Kew Elementary, Centinela Elementary, Kelso Elementary, Woodworth-Monroe Academy, Oak Street Elementary, Morningside High

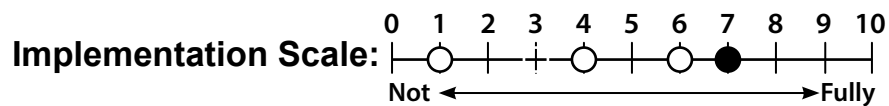
School, Inglewood High School, Coleman Field, and the Inglewood Adult School. The district uses established piggybacked bids for relocatable classrooms to provide for interim housing.

Recommendations for Recovery

1. The district should continue to review and revise BP and AR 7140 as needed to ensure they are compliant and appropriately meet the district's needs and industry best practices.
2. The district should continue to follow the process outlined in BP and AR 7140 for selecting architectural services on future district projects.
3. The district should continue to use the RFQ process to ensure selection of the most qualified architectural firm(s), including all supporting consultants, to create a plan for the district's projects and help the district meet the requirements as identified and established by the district. The district should review and revise its RFQ and RFP documents to refresh its pool of qualified architects regularly and to include new potential projects.
4. The RFQ should be just one of the criteria for determining architectural services. Special projects may require architects with different skills, special knowledge, and experience. When this occurs, include a well-defined and complete educational specification on each project independently and a well-defined description to request appropriate architectural services. When significantly complex projects are determined, such as those presented at Inglewood High School, the current list of qualified architectural consultants may not meet project needs, and the district should consider developing a new separate project specific RFQ identifying the actual needs required. The district should seek advice from its legal counsel about a possible conflict of interest if it wants to use the same architect to provide services for a project who also prepared design specifications for the same projects.
5. The district should continue developing the internal capacity of staff by sending them to professional learning opportunities with organizations, such as CASBO and CASH, who can provide education and expertise in the area of facilities, maintenance, operations, and state funding topics. In addition, the district should continue networking with other school districts and learn from their experiences in similar projects.
6. The district should evaluate and consider updating the building standard specifications. These standard specifications should be reviewed, revised and adopted at least every two years, or more frequently if major developments occur.
7. The district should establish a consistent committee of experienced evaluators to continue to review and make recommendations regarding the district standard specifications.
8. The district should continue to research piggyback pricing at least annually to ensure it uses the best value bids. The district should obtain a legal review of all piggyback bids before use to ensure compliance, legality, and district protection.

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
July 2020 Rating:	Omitted per SB 98, Section 102 due to COVID-19 pandemic
July 2021 Rating:	6
July 2022 Rating:	7
July 2023 Rating:	6
July 2024 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. BP 7110-Facilities Master Plan states,

The Board of Education recognizes the importance of long-range planning for school facilities in order to address changes in student enrollment, teacher housing needs, and the district's educational program. The Superintendent or designee shall develop, for Board approval, a master plan for district facilities which describes the district's anticipated short- and long-term facilities needs and priorities.

The district's facilities master plan shall be based on an assessment of the condition and adequacy of existing facilities, a projection of future enrollments, and alignment of facilities with the district's vision for the instructional program.

2. The district last reviewed and revised BP 7110 in September 2023. 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.
3. The district shared a draft FMP during the prior review, and it has since been posted to the district's website under the title Facilities Master Plan 2023; however, the document itself is titled "Facilities Master Plan 2022." The FMP was developed by a consultant, Little Diversified Architectural Consulting. The plan will be affected by the school consolidation/closure process. Any FMP should be based on the district's future instructional goals and enrollment needs and allow the administration to create a responsive capital-planning timeline and budget for facilities expenditures.
4. The district continues to underuse facilities. The number of classrooms needed to house the district's total student enrollment is still significantly less than what the district maintains. This excess in facilities has been most evident at the two high schools but is also experienced at many elementary school sites. Most of these excess facilities are old and in disrepair and removing them would lessen the district's maintenance and operations burden. Maintaining excess facilities puts a heavy burden on the district's maintenance budget, which is considered only marginally adequate for a district with significantly fewer facilities.
5. The district began the process of "right sizing" its facilities in 2019 and continued this past couple of years with the closure of Warren Lane Elementary and Worthington Elementary. Discussions regarding the school consolidation/closure process have continued and were brought to FCMAT's attention as an ongoing consideration by the district. Informative

presentations titled “District Update 22-23” (August 8, 2023 to the Asset Management Advisory Committee), “The Futurity of School Construction and Facilities” (September 6, 2023 at the Board Workshop/Study Session/Retreat), and “District Surplus Property Process and Surplus Land Act Requirements” (September 19, 2023 to the Asset Management Advisory Committee), were provided to FCMAT. In addition, at the district special board workshop on September 20, 2023, a presentation was made titled “Strategic Asset Management for Underutilized Real Estate.”

6. This year, the district has made more progress on removing or repairing dilapidated buildings and/or portable classrooms by prioritizing this as a first option during the downsizing process, thus easing the burden on the facilities and maintenance and operations budgets.
7. The district has limited investing in the repair or modernization of portables at various schools.
8. Due to the requirement to place universal transitional kindergarten (UTK) on school campuses, funding for UTK facilities is planned to replace old dilapidated portable classrooms with new permanent modular buildings on a concrete foundation. Interviews and site walks indicated projects were in action such as the Bennet-Kew P-8 Middle School Classroom Project and the Oak Street TK-8 Preschool, TK, and Kindergarten Classroom Project. The architect has been selected, and these projects will replace six portables at Bennett-Kew Elementary and eight of the 12 portable classrooms at Oak Street Elementary. This process puts UTK students in a classroom facility with a 50- to 60-year life span.
9. Review of information provided to the district’s Citizens’ Bond Oversight Committee (CBOC), information from staff interviews, and a review of actual construction projects during site visits show that the district is continuing with facility improvements. Interviews indicated that communication with the committee has improved. The committee’s review focused on completing projects using Measure GG funds, and the discussion shifted to using Measure I funds during this review period.
10. FCMAT observed significant improvements at Coleman Stadium.
11. The district is using LAWA funding of approximately \$26 million and the remainder of Measure GG and I funds on projects throughout the district. The projects information provided to FCMAT did not include specifics on upcoming sound mitigation projects.
12. No new demographic or asset management study was provided during this review.

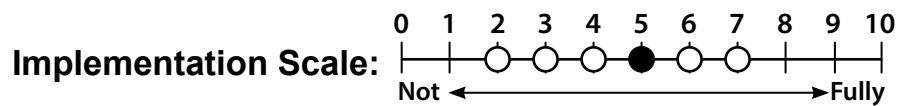
Recommendations for Recovery

1. The district should continue to regularly review, and update BP 7110 as needed to ensure it meets the district’s needs and remains compliant with current law and best practices.

2. The district should review, revise, update and adopt its FMP and continue to do so every other year. This plan should be based on three-year, five-year, and 10-year needs. When updating the FMP, the district should always incorporate estimated project costs and possible funding sources.
3. The district should continue to update its facilities needs assessment and the FMP based on enrollment projections that are updated annually. This plan will help clearly define the district's facilities needs by each attendance boundary and site. The district should continue to use this as a basis in considering the facility capacity needs and determine site specific issues that the district continues to face. To develop a plan of action, use a comprehensive team approach to include district staff and outside consultant(s) to determine existing conditions and district needs along with available funding.
4. The district should continue to recognize and address its excess facilities, focusing its reduction efforts first on temporary facilities and structures with special consideration of its instructional needs, iconic and historic sites and availability of funding.
5. The district should continue to communicate facility needs and plans with the community and staff so that the needs and actions are transparent.
6. The district should continue removing dilapidated portable classrooms and avoid repairing, modernizing or replacing them during downsizing as well as limiting any leasing of portables to a 59-month period. In addition, when facilities are needed such as with UTK, the district should continue with plans to replace portable classrooms with new permanent modular classrooms on a concrete foundation that have a 50 plus year life span.
7. The district should continue to avoid investing in the repair or modernization of portables unless a thorough analysis is completed, the need is determined, and this is the best fiscal and operational choice. In general, the district should invest all improvement/modernization funds in modernizing permanent facilities rather than improving facilities that are considered temporary such as portables.
8. The district should continue implementing the projects outlined on the projects list. In doing so, the district should continue to analyze LAWA funding and pursue further eligibility of school sites in future LAWA funding sources. In addition, the district should continue coordinating the sound mitigation work with other needed district projects and all available funding sources.
9. The district should continue to use information obtained from the demographic study dated January 25, 2022, to align facilities capacity with its current and projected student enrollment. The district should update this information regularly to support decisions about district facility needs.

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
July 2020 Rating:	Omitted per SB 98, Section 102 due to COVID-19 pandemic
July 2021 Rating:	2
July 2022 Rating:	3
July 2023 Rating:	5
July 2024 Rating:	5



2.8 Facility Planning

Professional Standard

The LEA has a facility planning committee.

Findings

1. BP 7110-Facilities Master Plan, last revised and adopted September 13, 2023, 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. The Superintendent or designee 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.

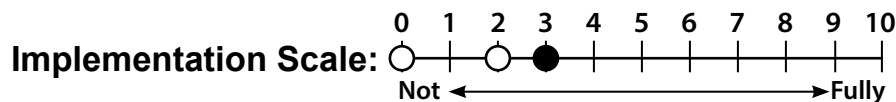
2. The district did not have an active facilities advisory committee during this review period but did have an Asset Management Advisory Committee that met several times in the past year.
3. The district previously used a District Advisory Committee to advise the county administrator. This is no longer being used, and the district is using the Asset Management Advisory Committee to serve in this role. According to the bylaws, the Asset Management Advisory Committee is representative of the district ethnic, age group and socioeconomic status, and is composed of seven to 11 members representing the following: the business community, landowners or renters, teachers, administrators, the parents/guardians of children enrolled in the district, and people of expertise. The Asset Management Advisory Committee has met six times at even intervals throughout 2023.
4. The School Closure and Consolidation Committee presented its last and final report to the former county administrator on January 12, 2023 and has not met since.
5. The District Real Property Advisory Committee has not met since January 17, 2018, and its last report was presented to the former state administrator/advisory board on February 7, 2018.
6. As required by Proposition 39, the district formed a CBOC for Measure GG and Measure I. The district has established bylaws for the CBOC to define the role of committee members, which is to ensure conformance with the ballot language of Measures GG and I.
7. CBOC members were not available to attend an interview; however, a review of documentation demonstrated that the CBOC meets regularly.

Recommendations for Recovery

1. The district should continue to regularly review and revise BP 7110 to meet compliance and district needs.
2. The district should continue the Asset Management Advisory Committee's regular meetings.
3. The district should consider reinstating a Facilities Advisory Committee to support the district's facilities decision making and to establish facility standards, support instructional and community needs, and ensure adequacy and equity.
4. The district should continue to ensure that the CBOC continues to meet regularly.

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
July 2020 Rating:	Omitted per SB 98, Section 102 due to COVID-19 pandemic
July 2021 Rating:	0
July 2022 Rating:	0
July 2023 Rating:	3
July 2024 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 last revised BP 7110-Facilities Master Plan in September 2023.
2. The district provided FCMAT with the FMP drafted in 2012 but also has a document titled as Facilities Master Plan 2022 that has a link titled Facilities Master Plan 2023 on its website. The district is providing school improvements under the more recent Facilities Master Plan.
3. The previous Facilities Master Plan was out of date, and much has changed over the years. Major infrastructure needs exist and are beginning to fail. Lack of planning coupled with leadership turnover can lead to a lack of maintenance and modernizing efforts. Failure to maintain facilities leads to safety problems and more significant repair projects.
4. The Facilities Master Plan serves as a guide for future facility decision making. The plan does so by identifying district facility needs, enrollment projections, and funding availability to meet this need, but will require regular updating to continue to do so.
5. An IUSD Facilities and Maintenance Progress Report was presented at a regular advisory board meeting on December 13, 2023. The report included a list of completed, current and upcoming projects such as:

Inglewood High School: Schematic design phase has begun on a campuswide reconstruction. The project includes new classrooms and labs, a new library, a new cafeteria, and a new administration building. The project also includes modernization of existing classrooms, the auditorium, and the gymnasium. The design of a wellness center has commenced.

Inglewood Continuation High School: Completion of food kiosk and fencing installations.

CDC: Schematic design phase has begun on a new location. The project includes eight new classrooms, administration, and multipurpose rooms. Expected occupancy in 2026.

Woodworth-Monroe Academy: Completion of new staff parking lot, reconfigured front parking lot and renovated classrooms. A wellness center project is under design and expected to be completed by spring 2024. Security system project improvement funded by the Department of Justice to begin in early 2024. Installed new PA system funded with ESSER III funds. An artificial turf/asphalt project is expected to be completed in summer 2024.

Morningside High School/old Woodworth Elementary: Demolition is scheduled to start in January 2024 with a project completion in spring 2024.

Oak Street Elementary: Design and construct seven new permanent preschool, TK, and kindergarten classrooms. The district is expected to receive \$5.4 million from Office of Public School Construction (OPSC) for this project, which is expected to start the design phase in early 2024, and completion is expected in 2026. A new shade structure is expected to be completed in spring 2024 and a new wellness center is expected to be completed by summer 2024.

Bennett-Kew Elementary: Rekeying project for entire campus. Provide new PA system funded with ESSER III funds.

Kelso Elementary: Replaced flooring in five classrooms.

Coleman Field: Improvements include a new weight room, new artificial turf field and electronic scoreboard. Track resurfacing was expected to be completed in early 2024.

CalSHAPE (California Schools Healthy Air, Plumbing, and Efficiency) Program: project involves 14 schools that will receive \$1.5 million in ventilation upgrades and \$1.2 million for plumbing fixture replacements. This work was anticipated to be completed in early 2024.

Highland Elementary: Renovated the “C” building into five new classrooms for the After School Education and Safety (ASES) program. Install new PA system funded with ESSER III funds.

Former City Honors campus: Converted to an ASES headquarters resulting in eight new classrooms.

Centinela Elementary: Install new PA system funded with ESSER III funds.

La Tijera Elementary: Installation of a new electronic marquee and additional fencing. A new wellness center project is expected to be completed by summer 2024.

Crozier Middle School: Installation of new marquee.

City Honors International Preparatory School: Installation of new marquee.

Inglewood Adult School and district Police Department: Relocate to Hillcrest campus.

Districtwide: Multiple water bottle filling stations were installed at sites funded through ESSER III.

6. As of 2022, the district had hired a deputy chief facilities planning and construction officer.

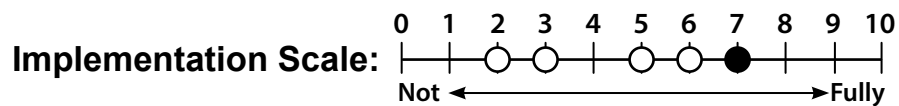
7. The district's RRMA budgeted \$5,473,646 for the 2023-24 fiscal year, this includes allocations for staff, repairs, parts and contracted services. This amount exceeds the minimum required contribution of \$5,094,417.49.
8. The state facilities bond funding is exhausted. However, the state is considering a bond election for school facilities in fall 2024, and it appears there will be support for its passage.
9. The district did not provide a current modernization eligibility calculation districtwide but does have plans for modernization and CTE facilities to submit to OPSC for approval and potential funding should the new state bond pass.

Recommendations for Recovery

1. The district should continue to regularly review, and update BP 7110 as needed.
2. The district should review, evaluate and update its FMP and clearly identify the plan that is in effect.
3. As failure to perform regular facility maintenance can lead to significant issues, the district should closely follow the identified FMP maintenance and modernization projects and/or adjust the plan should conditions or priorities change.
4. The district should continue to track and communicate detailed facilities projects plans and progress to the staff and community regularly.
5. The district should maintain the position of deputy chief facilities planning and construction officer to ensure a knowledgeable person is leading the district's facilities planning.
6. The district should coordinate and fully use available funding to include routine restricted maintenance, deferred maintenance, GO bond, LAWA and seek additional funding sources to support its facilities needs.
7. The district should prepare to apply for state funding should a state bond be approved in fall 2024. Preparation includes maintaining modernization eligibility and submitting plans for modernization and CTE facilities.

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
July 2020 Rating:	Omitted per SB 98, Section 102 due to COVID-19 pandemic.
July 2021 Rating:	5
July 2022 Rating:	6
July 2023 Rating:	6
July 2024 Rating:	7



3.3 Facilities Improvement and Modernization

Legal Standard

All relocatable buildings in use meet statutory requirements. (EC 17292)

Findings

1. The district did not provide an updated inventory of owned/leased portables.
2. The district provided architectural records for most of its relocatable buildings; however, the newly placed buildings have not been added to the records.
3. The district has maps of each school site that displays the building layouts, but excluded recent portable building changes and did not provide the year built and Division of the State Architect (DSA) identification number for each portable.
4. Architectural services are helping the district acquire DSA approval on all relocatable buildings and provide completed status site plans. The district has continued to improve in getting the relocatables approved and certified.
5. The district had a historical practice of purchasing, or leasing through a long-term lease, relocatable buildings for use as permanent facilities. The district is working to remove nonessential relocatable classrooms and presented projects information showing a plan to remove old portable classroom units and replace them with more permanent facilities.

Recommendations for Recovery

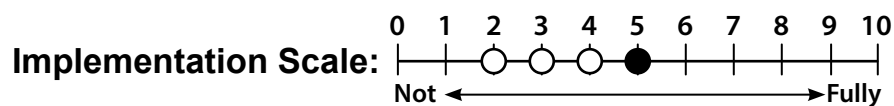
1. The district should reestablish and maintain an accurate and up-to-date inventory record of its relocatable buildings.
2. The district should examine its architectural records to ensure that all buildings are included in its inventory and information such as year built, and DSA identification number for each building.
3. The district should continue using architectural services to gain DSA approval, and close out and certify the status of all its relocatable buildings. Any new site plans provided by the architect should be complete, with all buildings and each relocatable building identified separately with DSA identification numbers and year built.
4. The district should continue evaluating the need for and use of all its relocatable/portable facilities and remove all unnecessary relocatable/portable facilities.
5. The district should limit its use of relocatable buildings to instances of essential need and a length of time no longer than 59 months. Leased facilities should be tracked and brought

to the attention of the district administration early enough to discontinue their use and seek an alternative solution.

6. If long-term facility needs are determined, the district should consider facilities on a concrete foundation, which can be built/installed faster and at a lower cost than permanent stucco/stud-built facilities. These facilities also have a 50 plus year life span and lower maintenance costs compared to relocatable buildings.

Standard Partially Implemented

July 2013 Rating:	2
July 2014 Rating:	2
July 2015 Rating:	3
July 2016 Rating:	3
July 2017 Rating:	3
July 2018 Rating:	3
July 2019 Rating:	3
July 2020 Rating:	Omitted per SB 98, Section 102 due to COVID-19 pandemic
July 2021 Rating:	3
July 2022 Rating:	4
July 2023 Rating:	4
July 2024 Rating:	5



3.9 Facilities Improvement and Modernization

Professional Standard

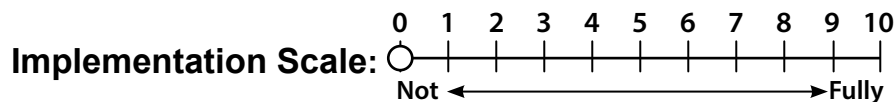
The LEA manages and annually reviews its five-year deferred maintenance plan and verifies that expenditures made during the year are included in the plan.

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
July 2020 Rating:	Omitted per SB 98, Section 102 due to COVID-19 pandemic
July 2021 Rating:	N/A
July 2022 Rating:	N/A
July 2023 Rating:	N/A
July 2024 Rating:	N/A



3.10 Facilities Improvement and Modernization

Professional Standard

The LEA's staff are knowledgeable about procedures in the Office of Public School Construction (OPSC) and the Division of the State Architect (DSA).

Findings

1. The district hired a deputy chief facilities planning and construction officer who works along with the deputy chief maintenance and operations officer. Both have experience working with state agencies assigned to oversee facilities maintenance, planning and construction functions. These positions provide the required professional leadership to guide the district's facilities projects.
2. The deputy chief facilities planning and construction officer took over the duties of planning, coordinating, organizing, directing, supervising, and managing the district's FMP as it relates to construction, modernization, remodeling, and reconstruction of facilities within the district. This position has been given the responsibility to provide input on preparing the districtwide capital project budgets to develop the most cost-effective facilities plan to meet district construction needs within established timelines. This position is also responsible for coordinating the work of district staff, commercial realtors, financial consultants, and others in the successful completion of assigned projects.
3. As the district does not have staff knowledgeable and capable of assisting the deputy chiefs with facilities, it contracts with facilities consultants to provide support. These individuals are well versed in OPSC and DSA procedures.

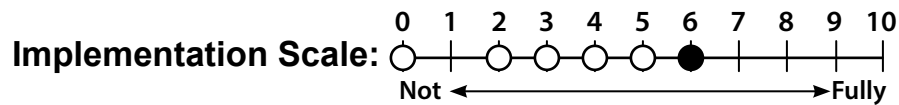
Recommendations for Recovery

1. The district should consider maintaining the management positions of deputy chief facilities planning and construction officer and deputy chief maintenance and operations officer to provide leadership, manage facility needs, work with state and local agencies, and oversee related staffs.
2. The district should seek to have permanent, trained staff to provide support to these leadership positions.
3. The district should consider succession planning for all facility leadership positions to avoid significant loss of district facility knowledge if staff retire or otherwise leave the district. Should a position be vacated, and if the district budget allows, the district should consider temporary overlapping of positions to allow for a transfer of knowledge.
4. The district should continue to seek and support training for staff members who will be involved in oversight and are responsible for facility projects with the goal of replacing contracted support when determined beneficial and appropriate.

5. The district should continue to seek ongoing education and experience in selecting professional services needed for projects from organizations such as CASBO and CASH. In addition, the district should seek job-alike assistance from other school districts and learn from their experiences with the type of professional services sought.

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
July 2020 Rating:	Omitted per SB 98, Section 102 due to COVID-19 pandemic
July 2021 Rating:	3
July 2022 Rating:	5
July 2023 Rating:	6
July 2024 Rating:	6



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's staffing that oversees and manages construction projects consists of the deputy chief facilities planning and construction officer, deputy chief maintenance and operations officer, CBO, and senior executive director of fiscal services.
2. Stability in the facilities leadership positions is essential for the district's success in managing its facilities and construction projects.
3. The deputy chief facilities planning and construction officer position was added to support the district facilities needs during the last review period. The deputy chief facilities planning and construction officer has experience, knowledge, and the ability to manage the duties of the position. As a result, improvements have been made over the last year in planning and completion of the district's construction projects.
4. The district no longer lacks knowledgeable and experienced leadership staff in the Facilities Department. However, the district continues to contract with the Cordoba Corporation for support of its construction management needs.
5. The district continues to account for bond, LAWA, and state-funded projects separately, which allows for individual project identification, reporting and accountability.
6. The district continues to provide for an independent audit of facility expenditures to include bond, LAWA, and state-funded expenditures as required.
7. The district continues to face substantial upcoming school improvement projects. Optimization of district facilities requires evaluating, developing and implementing facility standards, consideration of facility maintenance requirements, right-sizing to appropriately fit the student population served, seeking of available funding and securing the appropriate support services. The Facilities Master Plan should provide a roadmap for the district.

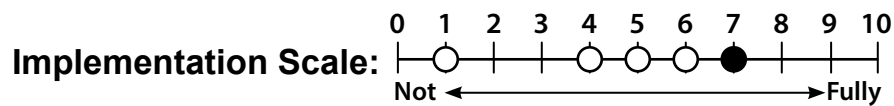
8. Optimization of school facilities includes considerations for the education environment and the ongoing maintenance and upkeep needed. Maintenance and operations staff continue to have limited input on new projects as they are being designed. In addition to input from school administrators, considerations of ongoing post construction maintenance and operations efforts should be included in all facility construction decisions.

Recommendations for Recovery

1. The district should continue to ensure a staffing and organizational structure with clearly defined leadership roles and lines of authority to manage facilities and related projects. The structure should also include support positions responsible for purchasing and bidding procedures, budgeting and accounting for project funds, maintaining project records, approving project change orders, agency reporting and communication at various levels.
2. The district should continue to maintain the deputy chief positions staffed with knowledgeable and experienced persons.
3. The district should consider hiring and/or developing other facilities support staff to continue the progress with the school facilities program and reduce its dependence on contracted support.
4. The district should continue using consultants as needed until the capacity of staff increases sufficiently to manage facilities. Some consultant use may be needed for special projects and to maximize funding applications that are not frequent enough to establish expertise in house.
5. The district should continue to account for bond, LAWA, and state-funded projects separately to allow for individual project identification, reporting and accountability.
6. The district should continue providing for an independent audit of facility expenditures to include bond, LAWA, and state-funded expenditures as required.
7. The district should have a process to continually evaluate facility standards, facility needs, and funding availability and update the Facilities Master Plan to ensure optimization of facilities utilization, maintenance and funding.
8. The district should assign maintenance and operations staff to the design team during the project development process. Each step of the design's progress should be reviewed for ongoing maintenance and operations considerations. Final plan approval should not be granted until maintenance and operations leadership and school administrators have reviewed and given input on the project.

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
July 2020 Rating:	Omitted per SB 98, Section 102 due to COVID-19 pandemic
July 2021 Rating:	4
July 2022 Rating:	5
July 2023 Rating:	6
July 2024 Rating:	7



4.2 Construction of Projects

Professional Standard

The LEA maintains appropriate project records and drawings.

Findings

1. The district continues not to have documented processes and procedures to ensure files retention of construction project records and drawings; however, the district states it has hard copies of all project drawings.
2. The district has established a records retention facility that is intended to hold records for all past construction projects.
3. Upon review, the records storage area did not seem well kept, and stored records did not appear to include project specifications, project contracts, and bid documents. Easy access to these documents would be beneficial should claims arise. In addition, the records retention area is not sufficiently protected from potential fire or water damage.
4. The district does not maintain a directory of what records are held and where. This can make records difficult to locate or show that they should exist.
5. The district has implemented a checkout system for users who requested to view or check out the documents. The deputy chief facilities planning and construction officer confirmed that this practice continues. Staff also indicated these practices are intended to continue with the new construction documents and that most recent records and drawings are also delivered and archived in electronic format.

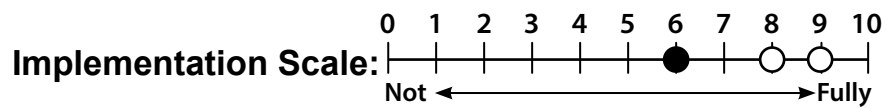
Recommendations for Recovery

1. The district should create and implement a required processes and procedures handbook for the district's file retention library. The best practice would include developing and maintaining a defined policy handbook for records retention that includes the roles and responsibilities of maintenance staff and a process to routinely evaluate the records retention procedure and its implementation.
2. The district should maintain the facilities and construction records in an organized manner. The district should establish and implement processes to pack, label, and permanently retain older records including plans, specifications, and any documents pertinent to each project. Plans and specifications, contract documents, and materials specifications should be maintained indefinitely including any hard copies available.
3. The district should ensure the records are secure and reasonably protected from destruction. Backup and/or electronic files should be kept, ensuring the records are not lost. This may require additional storage where other permanent district records are kept.

4. The district should create a directory for the facility records repository indicating the exact records available and their location. The directory, preferably electronic, should be very detailed and cross-referenced so it can be searched and accessed easily by district staff.
5. The district should consult with maintenance and operations leadership as well as legal counsel to determine which documents are required for permanent records retention. The district should never purge documents without proper evaluation with legal counsel.
6. A system should be developed to ensure project architects and contractors provide all necessary documents for each project in an electronic format acceptable by the district. This requirement should be included in the construction contract's general conditions in future construction contracts. During construction, monthly contractor's payments should be held for lack of current marked-up as-built drawings ("as-built drawings" refers to architect plans that have notes and edits to indicate specific construction details if different from the original plans). If a construction management firm is used as a delivery method, this consultant should be held accountable for documenting drawings for completeness. Final payments should be held from each architect and contractor until this information is confirmed and given to the district.
7. The district should annually evaluate the document retention processes including electronic storage software. Continued updating of software and saved files may be required so the district's facility and project records are secure, accessible, and readable.
8. The district staff should regularly take project pictures of all work that is to be concealed, including underground utilities and piping, before walls are enclosed, etc. These images should be added to the electronic library filing system for future access by work crews and contractors during any maintenance, modernization, and new construction projects.
9. The district should never allow original paper documents to be removed. Only district-approved and bonded contractors should handle paper originals, and the district should never allow documents to be taken off-site. Contractors should only handle the documents they require to finish the projects they are contracted to complete. This policy should also consider allowing only the release of electronic copies.
10. The district should have a paper printer that can print electronic files to scale for use in the field. Staff should make notes and sketches on prints that then should be documented in the existing file.

Standard Partially 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
July 2020 Rating:	Omitted per SB 98, Section 102 due to COVID-19 pandemic
July 2021 Rating:	9
July 2022 Rating:	9
July 2023 Rating:	9
July 2024 Rating:	6



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

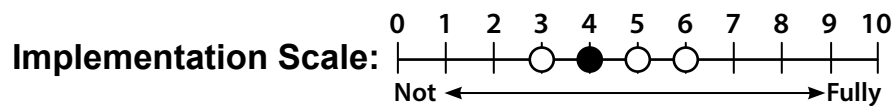
1. LACOE conducted four facilities inspections required under the Williams Act between September 2023 and October 2023 using the FIT. The four sites inspected were Crozier Middle School and Kelso, Oak Street and Worthington elementary schools, which were in "good repair" according to the reports, with all four sites receiving scores above 90. The district performed preinspections and completed a self-assessment FIT on the sites to be inspected by LACOE but not on the school sites not visited by LACOE.
2. See Standard 1.8 for supporting details on restroom cleanliness.
3. The district budgeted \$5,473,646 in the RRMA for the 2023-24 fiscal year, that included allocations for staff, repairs, parts and contracted services. This amount exceeded the required contribution of \$5,094,417.49.
4. Although the district has consolidated one school site and closed two additional sites in recent years, its overall facilities capacity is significantly more than what is needed to house its total student enrollment, which continues to decline annually. As a result, the district continues to maintain an excessive number of facilities. In addition, many of the facilities are old and in disrepair, causing the burden of maintenance to be extensive.
5. The district's Maintenance, Operations and Transportation Department staffing is inadequate for the overall size of district facilities and grounds that need to be maintained.
6. Since the district cannot address all submitted work orders, those generated because of unsafe or unsanitary conditions receive priority in the SchoolDude work order system. In July 2023, the Maintenance Department closed all work orders, some dating back as far as five to six years. The district considered this a "reset" of work orders. Principals were encouraged to resubmit any work orders that were still not addressed.
7. The district has the equipment and supplies needed and available to effectively maintain and clean the sites. During the 2024 site visits, it was noted that the sites had been provided with new pressure washers. There were no other significant purchases provided to school sites.
8. FCMAT's field visits concluded that overall restrooms were not routinely inspected. Many restrooms were in disrepair and were not stocked with paper and soap products and cleaned. Additionally, many soap dispensers were missing.

Recommendations for Recovery

1. The district should continue to ensure facilities inspections are conducted as required by the Williams Settlement.
2. The district should conduct annual facilities inspections at all school sites not covered by the LACOE inspections using the FIT form.
3. The district should adequately fund its Facilities, Maintenance, Operations and Transportation Department budget to meet statutory funding requirements and ensure adequate maintenance of its school sites as required under the Williams legislation.
4. The district should continue to monitor the inventory of maintenance and cleaning equipment, including pressure washers, to ensure that equipment is available as needed.
5. When students and staff are on sites, the district should continue to require frequent daily inspections of all restroom facilities to ensure they are accessible, clean, stocked, and in proper working order.
6. The district should encourage all principals to regularly provide feedback to custodians. The Custodial Handbook should be the basis for feedback. Any feedback given to site custodians should be shared with the deputy chief maintenance and operations officer and the custodial supervisor to ensure custodial evaluations are effective and used to improve performance, where needed.

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
July 2020 Rating:	Omitted per SB 98, Section 102 due to COVID-19 pandemic
July 2021 Rating:	5
July 2022 Rating:	6
July 2023 Rating:	4
July 2024 Rating:	4



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 2023-24 annual adopted budget included a total RRMA budget of \$5,473,646, which exceeds the amount required under EC 17070.75.
2. The CBO indicated that at the end of the 2022-23 fiscal year, the RRMA was not fully expended. However, the CBO reported that based on spending patterns, the RRMA will be fully expended for the 2023-24 fiscal year. The CBO stated the same condition in the previous review period. There appears to be a pattern of not fully expending RRMA funds while there are obvious signs of need in the district.
3. The deputy chief maintenance and operations officer has a high level of expertise in school facility maintenance, and he continues to implement many facility and grounds repairs throughout the district. This position is exercising authority over the maintenance and operations budget and allocating funds to complete projects.
4. Due to aging facilities, many sites visited by FCMAT had significant facility maintenance needs.
5. As of January 2024, approximately 42% of the fiscal year remained, yet many of the maintenance and operations accounts were found to be overdrawn. Some examples in the RRMA budget are objects 2260, 4310, 4311, 4361, 4380, and 5560, which indicated a negative budget. This appears to be a pattern from the previous year. This is an indication that expenditures are allowed in excess of the object budget and that budget adjustments are not made as needed and required.
6. The district provided FCMAT with a multiyear plan for preventive and deferred maintenance. This document contained categories of major building systems with anticipated expenditures for the current and subsequent four years. While the state no longer requires a deferred maintenance plan (see Standard 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. The deputy chief maintenance and operations officer has completed this plan; however, it does not contain details of specific projects per site. The deputy chief maintenance and operations officer knows these details but they have never been written down. These details should be written and reviewed with other leaders within the Facilities, Maintenance, Operations and Transportation Department to ensure continuity of information and transfer of knowledge to other staff members.

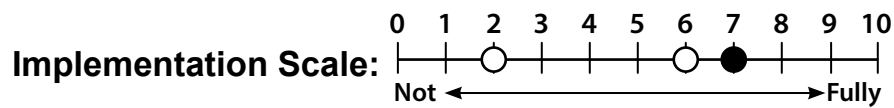
7. The district continues to not fully use the PMDirect module of SchoolDude, which is intended to proactively schedule routine preventive maintenance work such as inspections and servicing of HVAC, roofing, and fire alarms. The district continues to address its maintenance issues reactively and lacks a budget and calendar for planned preventive maintenance projects that address the critical needs of major infrastructure related systems.

Recommendations for Recovery

1. The district should continue its maintenance budget at an amount no less than necessary to meet the requirements of EC 17070.75, should consider funding to match the district's maintenance needs, and should fully use the funding provided. Additionally, accurate funding estimates should be used when projecting needed budget allocations.
2. As a best practice, the district should regularly review and update its five-year Deferred Maintenance Plan. The plan should include specific information about each site, with details of proposed work to be done with budget allocations for that work.
3. The district should be proactive and address projects identified in the comprehensive, multiyear preventive Deferred Maintenance Plan.
4. To ensure accurate budgeting and ensure full use of funds, RRMA budgets and actual expenditures should be tracked and align with the timeline of the fiscal year. If unexpected expenses or savings occur, adjustments reflecting them should be made to the budget.
5. The district should create a maintenance project list that identifies the need to repair or replace large, deferred maintenance items, such as roofs, pavement, underground utilities, boilers, HVAC units, and electrical systems based on life cycle costs.
6. The district should continue to include maintenance staff in planning for capital projects to provide input on recommendations of infrastructure-related repairs or maintenance to take place at the same time as the capital projects.
7. The Facilities, Maintenance, Operations and Transportation Department should expand the use of the PMDirect module of SchoolDude to support preventive and deferred maintenance needs.

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
July 2020 Rating:	Omitted per SB 98, Section 102 due to COVID-19 pandemic
July 2021 Rating:	6
July 2022 Rating:	6
July 2023 Rating:	6
July 2024 Rating:	7



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. BP and AR 3511–Energy and Water Management, were approved on February 20, 2019. This policy and regulation promote the effective use of the district’s fiscal resources through a resource management program. Minimizing utility costs is one of the strategies listed in the policy to implement effective and sustainable resource practices. To accomplish this, tracking utility costs and energy consumption is necessary.
2. The district does not use an energy management system (EMS) although it had implemented a limited computerized system in the past.
3. The district indicated that a comprehensive energy analysis was completed in the past. No recent analysis has been completed. The district had also previously indicated the intent to hire a part-time person to monitor utility costs and help change behavior regarding utility usage. This position has never been filled.
4. Measures GG and I include the goal and purpose to “upgrade of facilities for energy efficiencies.” The district has included energy efficient upgrades in its recent facilities improvement and site consolidation projects.

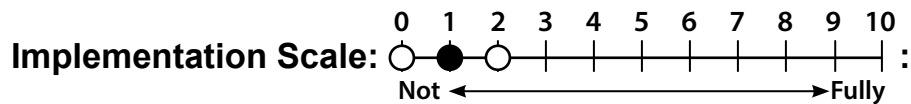
Recommendations for Recovery

1. The district should review and update BP and AR 3511 as needed to ensure they are current.
2. The district should assess the capability of its existing but unused EMS and consider its repair or replacement to ensure it can support implemented energy conservation measures such as interior occupancy sensors, lighting retrofits and the latest air-conditioning systems.
3. The district should consider conducting a comprehensive energy analysis every five years to identify opportunities for energy and cost savings.
4. The district should develop and implement a process to track utility costs and energy consumption and comply with BP and AR 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. With recent increases in natural gas and electricity costs, the district should implement a quarterly review to ensure utility budgets adequately support ongoing costs.

5. The district should continue to ensure energy efficiency considerations are included in its bond-supported projects as identified in Measures GG and I.
6. The district should continue implementing energy conservation measures including interior occupancy sensors, lighting retrofits, and new HVAC equipment as opportunities arise.

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
July 2020 Rating:	Omitted per SB 98, Section 102 due to COVID-19 pandemic
July 2021 Rating:	1
July 2022 Rating:	1
July 2023 Rating:	1
July 2024 Rating:	1



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 continues to keep 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 district continues to keep the maintenance and operations/central warehouse facility organized. Unused or antiquated equipment is regularly removed or discarded through the surplus property process.
2. Employees who perform custodial, maintenance, or groundskeeping work are generally provided with adequate supplies and equipment to perform their tasks in a timely manner. No marked delays to work were reported due to the availability of supplies or equipment. It was reported and confirmed that school sites received new pressure washers during the 2023-24 school year.
3. Most schools maintain a small number of custodial supplies at the sites, but they did not keep an inventory of the site-maintained supplies.
4. The district reinstated the custodial supervisor position in the summer of 2023. Interviews with site custodians indicated the custodial supervisor implemented districtwide mandatory training for all custodians at this time. These training included topics such as how to use carpet extractors, floor stripping, pressure washers, wet dry vacs, and the use of backpack vacuums. Many site custodians reported they appreciated the training.
5. Many sites have identified areas for the lockable storage of custodial supplies. Many custodial closets have storage racks, and most were orderly and neat. This allows the custodians to secure yet quickly assess the contents and supplies.

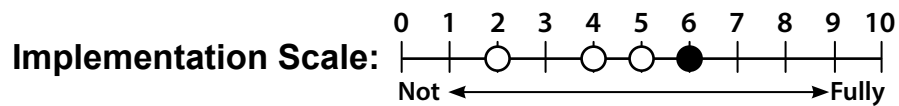
Recommendations for Recovery

1. The district should continue to maintain and keep current a computerized inventory system for all maintenance, operations and transportation supplies, tools, and equipment. These items should continue to be organized and secured in a predetermined location at the warehouse. In addition, a schedule for replacement should be developed.
2. The district should continue to provide staff with adequate supplies and equipment to perform their tasks.

3. The district should continue to maintain a minimum site inventory of custodial and maintenance supplies and equipment to support timely access to essential items based on the ordering information contained in the SchoolDude work order system.
4. The custodial supervisor should work with site administrators to hold custodians accountable for their work quality, as well as working safely and maintaining a safe environment for all staff and students. The site administrator and the custodial supervisor should regularly review the inventory and should always have access to custodial closets as well as the ability to perform random audits of inventory. The district should develop standards for the amount of material a site maintains in stock based on the number of restrooms, the student population and historical use. 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.
5. The district should continue to provide all custodial, maintenance and groundskeeping employees with safety and effective use of materials and equipment training. Records of all trainings should be maintained and include name of instructor, topic, dates, and attendees. Additionally, if staff are provided equipment and trained to use it, the district should ensure staff implement it as intended.
6. The district should monitor the industry best practices for maintenance, groundskeeping and custodial trades and provide equipment and training based on those professional practices to ensure that the district uses techniques that are the most effective and efficient.
7. The district should consistently implement action plans to help custodians improve cleaning, sanitization, and disinfection procedures. These documents can be useful in conducting annual evaluations.

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
July 2020 Rating:	Omitted per SB 98, Section 102 due to COVID-19 pandemic
July 2021 Rating:	5
July 2022 Rating:	5
July 2023 Rating:	4
July 2024 Rating:	6



6.5 Facilities Maintenance and Operations

Professional Standard

Procedures are in place for evaluating the quality of the work performed by maintenance and operations staff, and evaluations are completed regularly.

Findings

1. The district has BP 4215-Evaluation/Supervision, for evaluating the quality of work performed by classified employees, including the maintenance and operations staff. This policy was adopted in 2014, and no revisions are noted.
2. The district maintains an organizational chart for the Facilities, Maintenance, Operations and Transportation Department that identifies supervisory and reporting relationships. These departments historically had constantly changing staffing, so the organizational chart required regular updating. There have been few staffing changes since the last review.
3. Site administrators evaluate the custodians, and the deputy chief maintenance and operations officer, operations manager or custodial supervisor, offers supportive input into those evaluations. Discussions with site administrators indicated there was a lack of feedback from the custodial supervisor during the annual evaluation process. Site administrators reported that annual evaluations were completed on time, and improvement plans addressing employee performance were addressed. Evidence provided shows that the district made much improvement in completing custodian annual evaluations, and only two custodians were not evaluated because administrators did not comply with the district's directive to do so. Three other custodians were not evaluated because they were out on leave.
4. The deputy chief maintenance and operations officer is responsible for overseeing all aspects of facilities, maintenance, operations and transportation. This position has direct reports, such as the maintenance supervisor, custodial supervisor and operations manager, who oversee specific departments that fall under the responsibility of the deputy chief maintenance and operations officer. This span of control helps determine the effectiveness of the department, and reliance on direct reports is necessary to support the deputy chief maintenance and operations officer.
5. The district has placed a significant importance on evaluating all employees. Within maintenance and operations, all classified management evaluations were completed, and all but two classified employees (other than the custodial staff mentioned above) were evaluated during this review period. The two not completed were due to administrators being out of compliance with the district's directive.

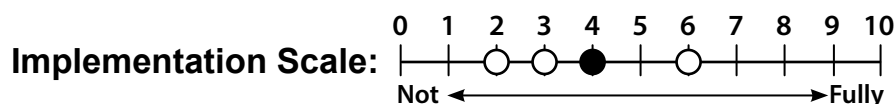
Recommendations for Recovery

1. The district should review and revise BP 4215 as needed to ensure it remains appropriate and applicable.

2. The district should continue to review and regularly update its organizational chart for the Facilities, Maintenance, Operations, and Transportation Department. This information should be distributed to all sites and affected personnel in the district.
3. The district should continue to place importance on following its adopted policy for the evaluation of classified staff including those in maintenance and operations. Evaluations should continue to be completed according to district timelines, and administrators who are not in compliance should be held accountable. The HR Department should continue to monitor evaluations and ensure they are completed as prescribed and align with collective bargaining agreements.
4. The district should continue to complete annual custodial evaluations, with the site administrator having primary responsibility for their completion, and the deputy chief maintenance and operations officer and custodial supervisor providing input as needed. The deputy chief maintenance and operations officer should continue to focus on technical expertise while site administrators can continue to address overall satisfaction and soft skills, such as communication, interaction with staff and responsiveness.
5. The district should evaluate the span of control for the deputy chief maintenance and operations officer whenever changes to staffing or district needs occur to ensure responsibilities are reasonable and adequate supervision is provided.

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
July 2020 Rating:	Omitted per SB 98, Section 102 due to COVID-19 pandemic
July 2021 Rating:	3
July 2022 Rating:	3
July 2023 Rating:	2
July 2024 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 its 2023-24 organizational chart for the Facilities, Maintenance, Operations, and Transportation Department. At the time of FCMAT's visit, the chart accurately reflected staff and open positions.
2. FCMAT was provided with job descriptions, and the district's website maintains a list of these documents. The job descriptions on the website do not indicate when they were board approved or updated. The Americans with Disabilities Act permits employers to define a job and the functions required to perform it, including qualifications and work quality and quantity standards. Although the Americans with Disabilities Act 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 risks of Americans with Disabilities Act claims.
3. The district developed a Custodial Handbook in January 2017, and it was revised in January 2023. This handbook identifies cleaning methods and performance standards for custodial positions. The handbook is available in its original form on the district website under both the Facilities, Maintenance, Operations and Transportation Department and the Human Resources Division webpages. During site visits, FCMAT received a consistent response from both principals and custodians that the handbook was available and used to set expectations.
4. Principals are asked to create a schedule for all site custodians and the Custodial Handbook includes sample schedules. During site visits, FCMAT observed schedules that were posted in custodial closets. The schedules were not consistent districtwide, but some were available upon request.
5. The district provided FCMAT with a draft Maintenance and Groundskeeping Handbook. District administration indicated this handbook will be in place by the end of the fiscal year. A review of the handbook's table of contents shows many appropriate topics will be addressed such as safety, vehicle inspections, and emergency procedures.

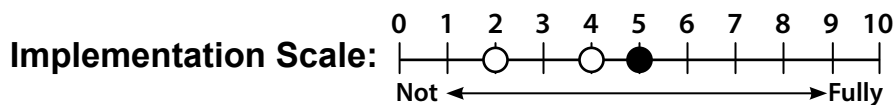
Recommendations for Recovery

1. The district should continue to routinely review and update its organizational chart for the Facilities, Maintenance, Operations, and Transportation departments. This should be shared with site staff to ensure that problems, concerns, recommendations, 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 county administrator's approval and/or a revision date, the essential functions, roles, tasks, and supervisory responsibilities under the current organizational structure.
3. The district should continue using the cleaning methods and performance standards identified in the Custodial Handbook as part of employee evaluation criteria. The Custodial Handbook should continue to be regularly updated with up-to-date best practices, and employees trained accordingly.
4. Custodian schedules should be 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. Custodial schedules should be reviewed regularly to ensure an equal distribution of the custodial workload.
5. The district should finalize development and implement its Maintenance and Groundskeeping Handbook as soon as possible. This will ensure staff is aware of performance standards and provide a basis for performance evaluations.

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
July 2020 Rating:	Omitted per SB 98, Section 102 due to COVID-19 pandemic
July 2021 Rating:	4
July 2022 Rating:	4
July 2023 Rating:	4
July 2024 Rating:	5



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 provided FCMAT with a multiyear plan for preventive and deferred maintenance. This document contained categories of major building systems with anticipated expenditures for the current and subsequent four years. While the state no longer requires a deferred maintenance plan (see Standard 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. The deputy chief maintenance and operations officer has completed this plan; however, the plan does not contain details of specific projects per site. The deputy chief maintenance and operations officer knows these details but they have never been written down. These details should be written down to ensure continuity of information and transfer of knowledge to other staff members.
2. The district does not maintain a schedule for repairing or replacing infrastructure equipment. As a result, facility modernization projects may not consider the upgrades of critical components needed to meet current educational delivery demands.
3. The work order system allows for the reporting of issues that require the Facilities, Maintenance, Operations and Transportation Department's attention. The maintenance supervisor assigns daily work orders to the maintenance staff based on immediate site needs. FCMAT's review of preventive maintenance work orders found the district continues to be reactive rather than proactive in preventive maintenance. This is likely to continue until the district right-sizes its facilities and/or otherwise catches up with facilities maintenance work.
4. In July 2023, the Maintenance Department closed all work orders, with some dating back as far as five to six years. The district considered this a "reset" of work orders. Principals were encouraged to resubmit any work orders that were still not addressed. The work order system had approximately 397 work orders open or pending at the time of FCMAT's visit.
5. Interviews with site administrators indicated that the maintenance staff was responsive to most work orders but follow up phone calls or emails were sometimes required to help expedite some repairs.
6. In 2016, the district implemented SchoolDude, which became the active computerized work order system. Principals reported they have access to the system and are comfortable navigating through the program. Principals also report that they routinely upload pictures to the work order requests to provide clarification.

7. The district has subscribed to the preventive maintenance module, PMDirect, in the SchoolDude program, but there is no preventive maintenance plan. 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.
8. The deputy chief maintenance and operations officer continues to identify and address longstanding needs at the sites and throughout the district. The district provided FCMAT with a “Completed Projects List – 2023.” Projects completed addressed a variety of health and safety issues including termite fumigation, flooring replacement, and fire alarm upgrades. External contractors completed all of the projects on the list.

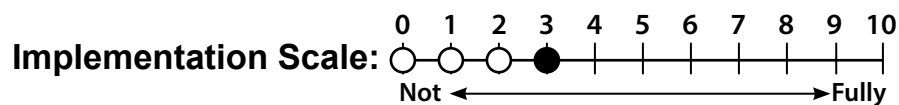
Recommendations for Recovery

1. As a best practice, the district should regularly review and update its five-year Deferred Maintenance Plan. The plan contains allocations for specific buildings systems, such as painting, electrical and technology upgrades, HVAC servicing, roofing, flooring, asphalt resurfacing, and plumbing repair. The plan should include specific information about each site, with details of proposed work to be done with budget allocations. The preventive maintenance plan should be reviewed and updated annually and include budget allocations to support the plan.
2. The district should establish a system of evaluating the need to repair or replace infrastructure equipment based on age, repair frequency, cost to repair, and replacement cost. The district should regularly budget for the repair and replacement of necessary facilities equipment to be proactive rather than reactive.
3. Facilities, Maintenance, Operations and Transportation Department work order review procedures and prioritization 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.
4. The district should continue to use the SchoolDude work order system and continue to provide training to all district maintenance and applicable site personnel in its use.
5. The district should continue its efforts to right-size the district to reduce work on nonessential facilities and sites.
6. The district should implement the use of the PMDirect preventive maintenance module to generate work orders for recurring maintenance tasks. The district should include a list of regularly scheduled preventive maintenance tasks in the system to include items such as testing emergency lighting, roof examinations, cleaning roof gutters, clearing storm drain inlets, and cleaning and repairing of equipment. Work orders should be regularly reviewed and analyzed to identify recurring needs, and these needs should be incorporated into maintenance project planning.

7. The district should consult with maintenance, groundskeeping, and site custodial staff when developing a preventive maintenance plan and facility modernization projects. Employees in these departments have historical knowledge and/or site-specific awareness of critical components that need replacement and maintenance.

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
July 2020 Rating:	Omitted per SB 98, Section 102 due to COVID-19 pandemic
July 2021 Rating:	2
July 2022 Rating:	2
July 2023 Rating:	2
July 2024 Rating:	3



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 estimated life expectancies, replacement timelines, and the financial resources needed to maintain the facilities.

Findings

1. No evidence was provided of efforts made towards satisfying this standard since the 2019 review.
2. Site visits and interviews indicated a variety of facility and equipment needs.
3. The district has not implemented a proactive preventive maintenance plan. The district departments over facilities, maintenance, operations and transportation operate in a reactionary mode, resulting in the maintenance staff's inability to keep up with the deficiencies, affecting district operations.
4. Previously, the district had developed a detailed inventory by site, including building square footage, site acreage, quantity of landscape turf, and quantity of asphalt. These documents were not provided for this review, so it is unknown if the district regularly updates this information.
5. The district does not maintain an equipment replacement schedule.
6. The district does not complete, at minimum, a biennial physical inventory and reconciliation.

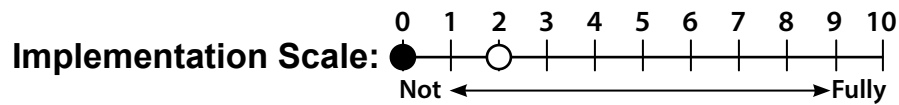
Recommendations for Recovery

1. The district should fully develop and implement a detailed proactive preventive maintenance plan.
2. The district should inventory and track all capital items that have a useful life of one year or more and have a value of \$500 or more. In addition, an extensive physical inventory should be completed every two years, ensuring the master inventory list is accurate. 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.
3. The district should ensure that it annually updates its detailed inventory of buildings, including building square footage, site acreage, major equipment installation dates (e.g., HVAC units and electrical equipment), quantity of landscape turf, and quantity of pavement.

4. The district should develop a replacement schedule for all its equipment. The district should annually budget for the replacement of necessary equipment based on the replacement schedule it develops.

Standard Not Implemented

July 2013 Rating:	0
July 2014 Rating:	0
July 2015 Rating:	0
July 2016 Rating:	0
July 2017 Rating:	2
July 2018 Rating:	2
July 2019 Rating:	2
July 2020 Rating:	Omitted per SB 98, Section 102 due to COVID-19 pandemic
July 2021 Rating:	2
July 2022 Rating:	2
July 2023 Rating:	0
July 2024 Rating:	0



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 Facilities, Maintenance, Operations and Transportation Department began using SchoolDude as the district's system for maintenance and repair work orders.
2. The district has provided training for the use of SchoolDude to principals, vice principals, office managers, and maintenance staff in the past.
3. The Facilities, Maintenance, Operations and Transportation Department administrative secretary electronically organizes work orders, and the maintenance supervisor assigns them daily to the maintenance staff. The deputy chief maintenance and operations officer monitors this process and will prioritize and reassign work based on emergency or technical expertise needed to complete a specific work order.
4. Maintenance staff does not consistently document information on work orders such as the amount of time spent on a project, the cost of materials or a description of the work completed. Because of this, there is some lack of communication between the Maintenance Department and school sites. Thus, site administrators sometimes are required to follow-up with the department through phone calls or additional emails.
5. The SchoolDude work order system can be updated in real time. Interviews with site principals indicated that updates with details about assigned work orders are not regularly completed. Principals also indicated they do not sign off on the work orders once completed but can check the work order system to determine the status of a request. Because of infrequent updates, this information is not reliable. Site administrators reported that the deputy chief maintenance and operations officer routinely makes site visits, and there is effective communication on work order status.
6. Principals reported that most work orders are addressed in a timely manner.
7. Vandalism and/or tagging is tracked in the work order system. This allows the district to accurately determine how much effort in time and materials is expended to address this work. Site and department staff interviews indicated these tasks regularly divert them from scheduled work. Interviews indicated that the district prioritized responding to vandalism and tagging. Staff reported that the first task every day was to address any tagging that occurred the prior night.

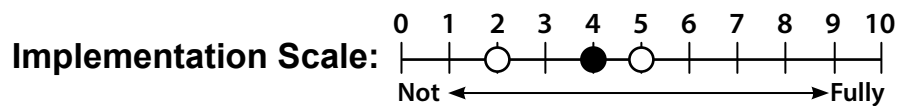
8. FCMAT reviewed a list of open work orders, and SchoolDude indicated there were 397. This is a significant reduction compared to previous years and most likely occurred because in July 2023, the Maintenance Department closed all work orders, some dating back as far as five to six years. The district considered this a “reset” of work orders. Principals were encouraged to resubmit any work orders that were still not addressed.

Recommendations for Recovery

1. The district should continue to use the work order system consistently and increase the amount of information recorded. Work orders should be updated daily with information such as the status of the repair, parts or materials 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 departments responsible for facilities, maintenance, operations and transportation to better predict required staffing and budgets needed for the future. Updating the work order system in a timely manner will also help the district track productivity and costs and help prioritize and assign work.
2. The maintenance supervisor should continue to assign work orders. This allows the maintenance supervisor to monitor the types of repairs and work required at school sites.
3. Training on the use of SchoolDude should continue to be offered regularly and be required of applicable new staff members to ensure the system is used effectively.
4. The Facilities, Maintenance, Operations and Transportation Department should immediately communicate to school site administration when work orders are completed. This should be done electronically through the work order system and with face-to-face communication to allow site administration to verify the completion of work orders to their satisfaction. This will greatly increase communication between the department and the school sites.
5. The district should implement policies and procedures to determine work order priority and estimated completion time as part of the feedback to school sites.
6. 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 to determine trends or needs for further preventive measures.

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
July 2020 Rating:	Omitted per SB 98, Section 102 due to COVID-19 pandemic
July 2021 Rating:	4
July 2022 Rating:	4
July 2023 Rating:	4
July 2024 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. BP 7110-Facilities Master Plan, was originally adopted in 2014 and was revised in September 2023. This policy states that one component of the FMP should be the:

Analysis of the safety, adequacy, and equity of existing facilities and potential for expansion, including the adequacy of classrooms, school cafeterias and food preparation areas, physical activity areas, playgrounds, parking areas, and other school grounds.

BP 7110 authorizes the development of a facilities master plan based on district needs and aligned with the district's goals for the instructional program. Since 2012, the district prepared and approved various versions of an FMP that addresses facility conditions in relationship to educational program development. In 2022, the district had a new FMP drafted by Little Diversified Architectural Consulting that contains a comprehensive inventory of attributes for each of the district school sites, the available facilities and plans for their improvement. It also included 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.

2. The district conducts facilities walk-throughs at school sites. The walk-throughs are conducted by teams comprised of district, facilities, and instructional representatives and are intended to identify safety, cleanliness and overall upkeep concerns of the site.
3. The district has published information of a completed Facility Condition Assessment (FCA); however, this document was not provided to FCMAT. A FCA is a critical element of a plan to ensure the equality and equity of all of its school site facilities. Additionally, this plan will help guide the district with long-range planning of the best use of the district's facilities, while knowing which infrastructure deficiencies to address.
4. Throughout the years, the district has continued to suffer from a loss of enrollment and changing leadership in key decision-making positions. This continues to create a problem with changing priorities and continuity of information, which is evident in the number of times the district has "refocused" project types and plans for districtwide facilities.
5. In September 2023, the county administrator and CBO facilitated a discussion with the advisory board and cabinet members by presenting "The Futurity of School Construction and Facilities." The advisory board implemented goals on equitable school facilities to include commitments to 1) provide all students with access to school facilities that inspire

them to innovate, dream, and become the leaders they are destined to become and 2) judiciously use all available resources to achieve equitable facilities for all Inglewood students.

Recommendations for Recovery

1. The district should continue to regularly review and update board policies related to facilities to ensure they reflect the latest equality and equity considerations.
2. The district should regularly review and update the FMP as required by BP 7110, which states:

The master plan shall be regularly reviewed and updated as necessary to reflect changes in the educational program, existing facilities, finances, or demographic data.

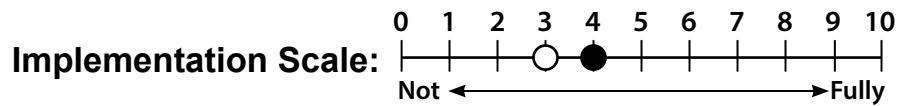
When updating the Facilities Master Plan, include among other requirements, the following:

...Analysis of the safety, adequacy, and equity of existing facilities and potential for expansion, including the adequacy of classrooms, school cafeterias and food preparation areas, physical activity areas, playgrounds, parking areas, and other school grounds. (BP 7110)

3. The district should continue site walk-throughs and address issues that are found to ensure safe, clean, maintained, and equitable conditions at all sites.
4. The district should inspect all sites to ensure compliance with the Williams Act legislation. Each site should include that information in their respective School Accountability Report Card (SARC) to ensure that facility deficiencies are identified.
5. The district should consider the FMP and the FCA as long-term facility planning tools that includes equality and equity considerations and allows the district to consistently address its issues with fixed priorities and in consideration with expected future district facility needs.

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
July 2020 Rating:	Omitted per SB 98, Section 102 due to COVID-19 pandemic
July 2021 Rating:	3
July 2022 Rating:	3
July 2023 Rating:	3
July 2024 Rating:	4



7.4 Instructional Program Issues

Professional Standard

The LEA's grounds are appropriately landscaped and maintained to enhance an educational environment.

Findings

1. Facilities walk-throughs are conducted at school sites by a team representing facilities, district and instructional staff. Included in the expectations of the walk-through is an inspection of the exterior space upkeep, which includes: inspection of cleanliness and maintenance, landscaping, paved surfaces, lighting, and signage.
2. BP 3517-Facilities Inspection was last adopted on August 20, 2014 and was last reviewed September 13, 2023. This policy includes the inspection of the grounds of each school campus.
3. The district has implemented a team approach to groundskeeping duties in which teams are to visit sites biweekly to maintain the grounds, landscaping, and gardening. Each employee in the Groundskeeping Department has been provided with a workday schedule that was updated for the 2023-24 fiscal year.
4. During site visits, FCMAT observed the groundskeeping crew following the schedule provided. Every site administrator knew the day the groundskeeping team was scheduled to visit their site. FCMAT observed a significant improvement in site conditions specifically to grounds/landscaping conditions.
5. Principals indicated increased satisfaction as compared to previous years with the grounds/landscaping conditions at their sites. Since the last review period, the district has added staffing to the Groundskeeping Department.
6. There continues to be a lack of clearly delineated roles and conflicting responsibility between the district landscaping/groundskeeping crew and site staff about who is responsible for removing weeds in flower beds, along buildings and fences, and in the cracks of hard surfaces. As a result, many of these weeds are left untouched. FCMAT observed mixed conditions at many sites, with these particular areas lacking any improvement from the previous year. Interior portions of the campuses continue to have weed-abatement issues.
7. The reporting structure has continued to improve. The district has maintained the operations manager position who reports to the deputy chief maintenance and operations officer. Under this structure, the gardeners now report directly to the operations manager.
8. The district continues to be plagued with thefts from the maintenance yard. Equipment and vehicles are routinely stolen, which has affected operational effectiveness.

9. The district does not have an irrigation control system that aligns with BP 3510-Green School Operations, which has the goal of reducing water consumption; however, with the increased staff in the Groundskeeping Department, the district has dedicated one position to irrigation maintenance and repairs. At the time of site visits, the region had received significant rain, so many areas were overgrown, and all areas were green.
10. The district provided FCMAT with a draft Maintenance and Groundskeeping Handbook. District administration indicated this handbook will be in place by the end of the fiscal year. A review of the handbook's table of contents shows many appropriate topics will be addressed such as safety, vehicle inspections, and emergency procedures.

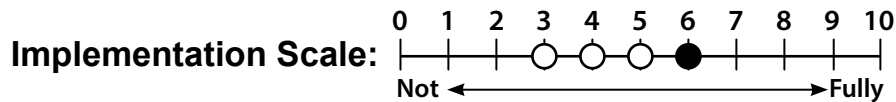
Recommendations for Recovery

1. The district should continue site walk-throughs and address any needs identified.
2. The district should regularly review and update board policies that support the educational environment and establish district standards for grounds, landscaping and maintenance.
3. 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.
4. When determining the appropriate staffing level, the district should clearly identify the acceptable level of care to ensure the conditions on its campuses meet community standards and support the district's educational mission. Example descriptions can be found using guidelines from APPA (formerly known as the Association of Physical Plant Administrators).
5. The district should use local vendors, community colleges, and various online trainings and webinars to ensure groundskeeping personnel have up-to-date knowledge and skills.
6. The district should clearly delineate responsibilities of groundskeeping crew and site staff to ensure all site grounds are adequately maintained and to support staff accountability.
7. The equipment and vehicles for the traveling groundskeeping team should be clearly identified, specifically assigned, and securing methods implemented to safeguard it from loss.
8. The district should consider new water conservation landscaping designs at each of its sites to conform to BP 3510. A districtwide water conserving irrigation system should be evaluated and implemented consistently. Centralized irrigation control should be a foundation for this effort.
9. The district should use the work order system to provide feedback to the groundskeeping staff regarding the condition of turf, irrigation, floral plantings, and pruning.

10. The district should finalize the development of and immediately implement the Maintenance and Groundskeeping Handbook. Specific sections in the handbook for groundskeeping should include best practices in horticulture, pest control, weed abatement, use of pesticides, and landscaping methods. This will ensure staff are aware of performance standards and provide a basis for performance evaluations.

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
July 2020 Rating:	Omitted per SB 98, Section 102 due to COVID-19 pandemic
July 2021 Rating:	3
July 2022 Rating:	4
July 2023 Rating:	4
July 2024 Rating:	6



8.2 Community Use of Facilities

Professional Standard

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

Findings

1. The district adopted BP and AR 1330 regarding the community use of facilities and last revised them in April 2019.
2. The district has begun implementing a new system for requesting the use of district facilities for community use called Facilitron, which allows the public to request school facilities online. The new system allows potential users to view, reserve, and pay for the use of district facilities through a Facilitron link on the district website. Staff indicated they are still being trained in its use. The system is monitored and managed primarily by the operations manager, who also schedules all staffing generated by the facility use requests.
3. On the Facilitron webpage under the link titled “Learn more about our facility rental policies,” the user is directed to the Terms of Use, which indicates under item 1 that applicants must still fill out and sign the district Facilities Use Application, as well as item 4 indicating the user will need to provide a Certificate of Insurance. It also states that parking on paved play areas is prohibited under item 9 of the Facilities Use Rules and Regulations. It is unclear if the Facilities Use Application is available online since users must create an account to rent facilities. The Facilitron webpage does not indicate whether the district still requires a Facilities Use Agreement, as well as a Facilities Use Application, as it has in the past.
4. BP 1330-Use of School Facilities, 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 communicated to the public, and made district facilities available to responsible organizations, associations, and individuals of the community for approved and appropriate activities.
5. The district has continued to receive and approve requests for the use of its facilities from the public and maintains a list of all organizations that have submitted facility use requests.
6. A previous review noted that the district had approved the use of commercial parking operations on the asphalt playground areas at Kelso Elementary and Morningside High School by the Inglewood Educational Foundation. It also indicated that this use is not allowed under section 9 Prohibited Activities on the Facilities Use Application. At the August 9, 2023 advisory board meeting, the district approved an agreement with the Inglewood Educational Foundation to allow commercial parking operations on the paved

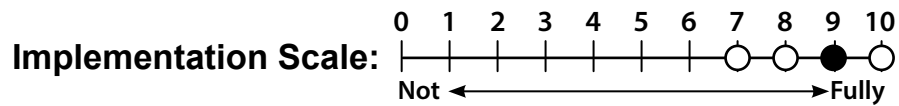
play areas at two school sites at a rate of \$250 per day for each of the schools they are utilizing. A review of the application included in the board action indicates a section on page three that allows for the community use of parking. However, on page six of the same application, under Facilities Use Rules and Regulations, item 9 Prohibited Activities, it still prohibits the use of parking on paved play areas.

Recommendations for Recovery

1. The district should review BP and AR 1330 regularly and update as needed to ensure they are still compliant, accurate and applicable.
2. The district should continue to fully implement the Facilitron system for the community use of school facilities and continue to train district staff in its use.
3. The district should review and update the information provided to the public regarding the community use of facilities available through the Facilitron link on its webpage to ensure it is current and accurate including the use application and fee schedule. Since the district indicated it has recently updated its Facility Use Agreement form to allow parking as an available community use, the information under the Terms of Use on the Facilitron webpage should be updated to reflect this.
4. The district should continue to facilitate and promote community use of facilities and continue to make information available on the district webpage such as its Facilities Use Application.
5. Use of facilities requirements should be regularly reviewed to ensure that community use does not encroach on school resources and prevent the district from achieving its own established goals and priorities, nor should they be exorbitant and limiting to community use. The district should also maintain community use facilities in good condition and make them reasonably available to the public.
6. The district should review and modify item 9 of its Facilities Use Application so it is clear that parking on paved play areas is allowed. The district should also refer to and abide by CCR Title 5 Sections 14037-14042 regarding its calculation and use of fees collected.

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
July 2020 Rating:	Omitted per SB 98, Section 102 due to COVID-19 pandemic
July 2021 Rating:	10
July 2022 Rating:	9
July 2023 Rating:	9
July 2024 Rating:	9



9.1 Communication

Professional Standard

The LEA fully apprises students, staff and community of the condition of its facilities and its plans to remedy any substandard conditions. The LEA provides access to its facilities staff, standards and plans.

Findings

1. Under the About Us tab of the district webpage, there is a link to another page titled Construction Projects. On the Construction Projects webpage, there is a section titled Measure I Update, as well as links to webpages with updates on construction projects at individual school sites. The information on the individual school webpages does not appear to have been updated for two of the school sites, Morningside High School and Oak Street Elementary, in the past year. The district maintains the IUSD Progress Report tab in the About Us section of the website and a link to the report under the County Administrator Office tab, but it has not been updated since 2022.
2. The district publishes a monthly newsletter titled Facilities At-A-Glance that is available on the district website under the County Administrator's Office page under the News and Announcements tab. The newsletter is published in both English and Spanish and contains the latest information on district facilities projects. The newsletter is also available under the Construction Projects tab, but the links under this tab have not been updated, and the last available newsletter is from October 2022. The newsletter is also regularly posted to the district Facebook page and linked in the monthly Communication to the Community newsletter from the county administrator as well as to each of the school site webpages.
3. The district uses social media platforms such as Facebook, Instagram, and X to provide periodic district information including updates on construction projects.
4. The CBO has been making frequent public presentations on the status of facilities and maintenance projects at regular advisory board meetings, local Rotary and Lions Club meetings, and the Asset Management Committee meetings.
5. The deputy chief facilities planning and construction officer made a presentation titled Bond Measure Projects Update to the CBOC in March and June 2023, and January 2024. A CBOC Financial Report on the use of Measure GG and Measure I bond funds was also presented at the same meetings, as well as a meeting in August 2023, in compliance with its revised committee bylaws adopted in 2020. The district has held four meetings of its combined Measure I and Measure GG CBOC during this review period. CBOC meeting agendas and minutes are posted on the district website, as well as annual audit information. As noted in last year's report, a review of the CBOC minutes on the district website continues to indicate an absence of any detail about what information was presented to the committee by the district other than who made the presentation. The

minutes note that comments are made by committee members, but there is no detail as to what the comments were about, or any other questions or concerns expressed during the meeting. As of this writing, the minutes of two of the four CBOC meetings noted above have also not been posted to the district website.

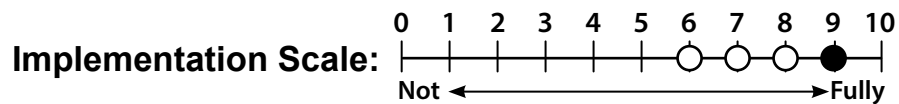
6. The district posts its most recent 2022-23 SARC information on the district webpage, which include the sections titled School Facility Good Repair Status, and Deficiencies and Repairs. These sections outline the results of the sites' facilities inspections, for 2023-24, using the state's Facilities Inspection Tool form or equivalent. This inspection determines the school facility's condition status using ratings of exemplary, good, fair or poor condition.

Recommendations for Recovery

1. Information on the status of school facilities improvement projects and the conditions of school facilities on the district website should continue to be provided on its Construction Projects webpage. The district should review and update at least once per year the information contained on this page and update any corresponding school links for accuracy and timeliness, so they are easily accessible to the public.
2. The district should ensure all website links to the Facilities At-A-Glance newsletter are working and the content is accessible to provide information to the public regarding the status of projects at each school site. The district should update the links to the newsletter available under the Construction Projects tab.
3. The district should continue to post facilities information on its social media accounts to help keep the local community informed of current construction projects.
4. The CBO should continue to regularly make public presentations on the status of its facilities and maintenance projects at district board meetings.
5. The district should provide more detailed information in the minutes of the CBOC meetings regarding what information is presented to the committee and any comments, questions or concerns expressed by committee members so that the public at large can better understand what is discussed in the meetings. Although reports presented to the CBOC are posted to the district webpage, the district should consider providing links to them in the minutes posted on the district website.
6. The district should continue to publish its SARC forms, which include current facility conditions, on its website each year.

Standard Fully 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
July 2020 Rating:	Omitted per SB 98, Section 102 due to COVID-19 pandemic
July 2021 Rating:	8
July 2022 Rating:	8
July 2023 Rating:	8
July 2024 Rating:	9



10.1 Charter Schools

Legal Standard

The LEA meets the audit and reporting requirements of Proposition 39 as it relates to charter schools. (EC 47614; CCR Title 5, Sections 11969.1-11969.10)

Findings

1. BP 7160-Charter School Facilities, supports the access of charter school students to safe and adequate facilities and was adopted August 20, 2014 with no updates since. 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.
2. The district provided evidence of planning for visits to charter schools, including checklists and guidance for administrative teams to use during charter visits. The district has also provided evidence that it is providing active fiscal oversight and auditing of the activities of charter schools authorized by the district. The district has also provided documentation of written reprimands to charters within the district regarding delinquencies in their financial behavior.
3. According to the county administrator and a review of advisory board agendas, no new charter school applications were received during this review period.
4. The district received and responded to two charter facilities use requests, one from Inner City Education Foundation (ICEF) Public Schools and the other from Green Dot Public Schools, that were requesting extensions of their current facility uses within the district. The request from ICEF was denied based on its receipt of funds intended for the use of privately-owned facilities, and its failure to provide an accurate projection method, or any supporting data for its attendance projections, which have been historically inaccurate and overstated. The request from Green Dot Schools had yet to be decided at the time of this report, but the district's response outlined the historic and continual overstatement and inaccuracy of attendance projections from Green Dot regarding the Animo City of Champions Charter, in violation of the laws governing charter facilities requests.
5. The county administrator indicated the district was in litigation with the Animo City of Champions Charter regarding their use of the Warren Lane school site, due to its present occupation under a presumed invalid lease with the district.
6. On May 23, 2023, the California Court of Appeals, Second District, in the appellate case of Today's Fresh Start, Inc. v. Inglewood Unified School District affirmed the previous decisions by the district, the Los Angeles County Board of Education, the California SBE, and the County of Los Angeles Superior Court regarding the right of the county administrator to deny the renewal petition of a charter school.

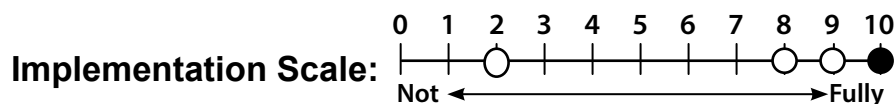
7. The county administrator previously indicated that in 2020, the neighboring Lennox School District approved the reauthorization of the Century Community Charter School, a charter middle school that is operating within IUSD's boundary. The district filed a lawsuit seeking to invalidate that reauthorization on the grounds that it was outside the geographical boundaries of the authorizing district, and therefore illegal under recently passed statutes. In January 2023 the case was decided in favor of the Lennox School District, and the decision was appealed by Inglewood Unified. The case was still pending at the time of this report.

Recommendations for Recovery

1. The district should continue to evaluate and update BP and AR 7160 to ensure they reflect the latest legal and other requirements of both the state and the district.
2. The district should continue to maintain compliance with BP and AR 7160 supporting charter school facility needs requests.
3. The district should continue to provide continuous educational and fiscal oversight of the charter schools approved by the district.
4. The district should continue to consider and respond to facilities use requests from charter schools as they are submitted.

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
July 2020 Rating:	Omitted per SB 98, Section 102 due to COVID-19 pandemic
July 2021 Rating:	10
July 2022 Rating:	10
July 2023 Rating:	10
July 2024 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. Previously, the district had developed and provided a Purchasing/Warehouse Procedures/Guidelines Manual that provided guidelines, policies and procedures governing the Purchasing/Warehouse Department. The manual provided by the district contained some purchasing best practices and interpretations of laws and rules and regulations for school districts. The manual was designed to assist schools, office managers, departments, and noninstructional personnel to receive the highest quality of goods and services. At the time of FCMAT's fieldwork for this review, the manual had not been provided to the facilities team.
2. The district has a purchasing webpage titled Procurement Services. This webpage offers a workflow process diagram, instructions for submitting purchase orders, and opportunities to request training; however, some of the information is related to a previous financial software system and is not relevant to current processes used in the district.
3. According to the job description, the senior storekeeper is responsible for purchasing all the supplies held in the warehouse.
4. Documentation provided indicates that there is a reasonable number of open purchase orders for the 2023-24 year. Open purchase orders are to identify those who are authorized to purchase supplies or noncapitalized equipment on behalf of the district. Interviews indicate the district has increased the level of required approvals to make purchases with open purchase orders. It was explained that a management level person typically approved any purchase by a staff member. This information was consistent through all interviews; however, it was not documented in a policy or procedure.

Recommendations for Recovery

1. The district should develop and make available to all staff, a purchasing manual that provides purchasing and inventory management policies, guidelines and procedures. This manual should be updated at least annually and include the maximum bid threshold as determined by the CDE. Effective January 1, 2024, the bid threshold was increased to \$114,500. The date of the update should also be displayed on the manual.
2. All district purchasing procedures should be communicated to the appropriate staff members. With the hiring of new personnel, the district will need to ensure these employees are trained to follow department and district policies and procedures.

3. The district should continue to maintain a justifiable number of open purchase orders in use by the Facilities, Maintenance, Operations and Transportation 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 provide site and department administrators and managers with training on purchasing best practices and district policy.

Standard Partially Implemented

July 2013 Rating:	3
July 2014 Rating:	3
July 2015 Rating:	3
July 2016 Rating:	3
July 2017 Rating:	3
July 2018 Rating:	4
July 2019 Rating:	4
July 2020 Rating:	Omitted per SB 98, Section 102 due to COVID-19 pandemic
July 2021 Rating:	3
July 2022 Rating:	3
July 2023 Rating:	3
July 2024 Rating:	3

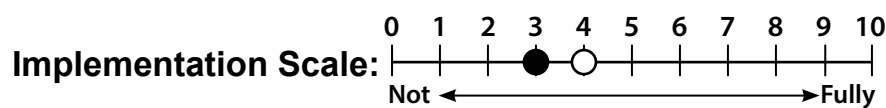


Table of Facilities Management Ratings

Facilities Management Standards		July 2013 Rating	July 2014 Rating	July 2015 Rating	July 2016 Rating	July 2017 Rating	July 2018 Rating	July 2019 Rating	July 2020 Rating	July 2021 Rating	July 2022 Rating	July 2023 Rating	July 2024 Rating
1.1	LEGAL STANDARD – SCHOOL SAFETY The LEA has adopted policies and regulations and implemented written plans describing procedures to be followed in case of emergency, in accordance with required regulations. All school administrators are conversant with these policies and procedures. (EC 32001-32290, 35295-35297, 46390-46392, 49505; GC 3100, 8607; CCR Title 5, Section 550, Section 560; Title 8, Section 3220; Title 19, Section 2400)	2	2	3	3	5	7	7	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	7	7	7	8
1.3	LEGAL STANDARD – SCHOOL SAFETY The LEA has developed a comprehensive safety plan that includes adequate measures to protect people and property. (EC 32020, 32211, 32228-32228.5, 35294.10-35294.15)	3	3	3	3	4	6	5	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	6	6	5	7
1.8	LEGAL STANDARD – SCHOOL SAFETY School premises are sanitary, neat, clean and free from conditions that would create a fire or life hazard. (CCR Title 5, Section 630)	2	3	3	2	4	6	5	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	5	6	6	7
1.9	LEGAL STANDARD – SCHOOL SAFETY The LEA complies with Injury and Illness Prevention Program requirements. (CCR Title 8, Section 3203)	1	1	3	2	5	6	5	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	5	7	6	7
1.15	LEGAL STANDARD – SCHOOL SAFETY The LEA maintains updated material safety data sheets for all required products. (LC 6360-6363; CCR Title 8, Section 5194)	1	2	2	2	3	5	6	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	5	6	5	7
1.16	PROFESSIONAL STANDARD – SCHOOL SAFETY The LEA has a documented process for issuing and retrieving master and submaster keys. All administrators follow a standard organizationwide process for issuing keys to and retrieving keys from employees.	3	3	4	4	5	6	6	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	6	6	7	8
1.18	PROFESSIONAL STANDARD – SCHOOL SAFETY Outside lighting is properly placed and is monitored periodically to ensure that it functions and is adequate to ensure safety during evening activities for students, staff and the public.	5	5	6	5	5	5	5	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	5	7	7	8
1.20	PROFESSIONAL STANDARD – SCHOOL SAFETY The LEA maintains a comprehensive employee safety program. Employees are made aware of the LEA's safety program, and the LEA provides in-service training to employees on the program's requirements.	1	1	2	2	5	6	6	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	6	6	5	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	July 2020 Rating	July 2021 Rating	July 2022 Rating	July 2023 Rating	July 2024 Rating
2.2	LEGAL STANDARD – FACILITY PLANNING The LEA seeks and obtains waivers from the State Allocation Board for continued use of any nonconforming facilities. (EC 17284-17284.5)	0	0	N/A	N/A	N/A	N/A	N/A	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	N/A	N/A	N/A	N/A
2.3	LEGAL STANDARD – FACILITY PLANNING The LEA has established and uses a selection process to choose licensed architectural/engineering services. (GC 4525-4526)	1	1	4	6	6	7	7	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	6	7	6	7
2.6	PROFESSIONAL STANDARD – FACILITY PLANNING The LEA has a long-range school facilities master plan that has been updated in the last two years and includes an annual capital planning budget.	3	4	6	6	6	6	7	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	2	3	5	5
2.8	PROFESSIONAL STANDARD – FACILITY PLANNING The LEA has a facility planning committee.	0	0	2	3	3	3	3	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	0	0	3	3
3.1	LEGAL STANDARD – FACILITIES IMPROVEMENT AND MODERNIZATION The LEA maintains a plan for maintaining and modernizing its facilities. (EC 17366)	2	3	5	6	5	5	6	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	5	6	6	7
3.3	LEGAL STANDARD – FACILITIES IMPROVEMENT AND MODERNIZATION All relocatable buildings in use meet statutory requirements. (EC 17292)	2	2	3	3	3	3	3	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	3	4	4	5
3.9	PROFESSIONAL STANDARD – FACILITIES IMPROVEMENT AND MODERNIZATION The LEA manages and annually reviews its five-year deferred maintenance plan and verifies that expenditures made during the year are included in the plan.	0	0	N/A	N/A	N/A	N/A	N/A	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	N/A	N/A	N/A	N/A
3.10	PROFESSIONAL STANDARD – FACILITIES IMPROVEMENT AND MODERNIZATION The LEA's staff are knowledgeable about procedures in the Office of Public School Construction (OPSC) and the Division of the State Architect (DSA).	2	0	2	4	3	3	3	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	3	5	6	6
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	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	4	5	6	7
4.2	PROFESSIONAL STANDARD – CONSTRUCTION OF PROJECTS The LEA maintains appropriate project records and drawings.	8	8	9	9	9	9	9	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	9	9	9	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	July 2020 Rating	July 2021 Rating	July 2022 Rating	July 2023 Rating	July 2024 Rating
6.1	LEGAL STANDARD – FACILITIES MAINTENANCE AND OPERATIONS The LEA is in compliance with requirement of the Williams case settlement. The governing board provides clean and operable flush toilets for students' use; toilet facilities are adequate and maintained. All buildings and grounds are maintained. (EC 17576, 17592.70-17592.73, 35186; CCR Title 5, Section 631, Section 4683, Section 14030)	3	3	5	3	4	6	5	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	5	6	4	4
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	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	6	6	6	7
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	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	1	1	1	1
6.4	PROFESSIONAL STANDARD – FACILITIES MAINTENANCE AND OPERATIONS To safeguard items from loss, the LEA keeps adequate maintenance records and reports, including a complete inventory of supplies, materials, tools and equipment. All employees who are required to perform custodial, maintenance or grounds work on LEA sites are provided with adequate supplies, equipment and training to perform maintenance tasks in a timely and professional manner.	2	2	2	2	4	6	5	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	5	5	4	6
6.5	PROFESSIONAL STANDARD – FACILITIES MAINTENANCE AND OPERATIONS Procedures are in place for evaluating the quality of the work performed by maintenance and operations staff, and evaluations are completed regularly.	2	2	3	3	4	6	4	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	3	3	2	4
6.6	PROFESSIONAL STANDARD – FACILITIES MAINTENANCE AND OPERATIONS The LEA has identified major areas of custodial and maintenance responsibility and specific jobs to be performed. Written job descriptions for custodial and maintenance positions delineate the major areas of responsibility for each position.	2	2	4	4	5	4	4	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	4	4	4	5
6.7	PROFESSIONAL STANDARD – FACILITIES MAINTENANCE AND OPERATIONS The LEA has an effective written preventive maintenance plan that is scheduled and followed by the maintenance staff and that includes verification of work completed.	0	0	1	1	1	2	2	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	2	2	2	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	July 2020 Rating	July 2021 Rating	July 2022 Rating	July 2023 Rating	July 2024 Rating
6.8	PROFESSIONAL STANDARD – FACILITIES MAINTENANCE AND OPERATIONS The LEA has planned and implemented a maintenance program that includes an inventory of all facilities and equipment that will require maintenance and replacement. Data should include estimated life expectancies, replacement timelines and the financial resources needed to maintain the facilities.	0	0	0	0	2	2	2	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	2	2	0	0
6.9	PROFESSIONAL STANDARD – FACILITIES MAINTENANCE AND OPERATIONS The LEA has a documented process for prioritizing and assigning routine repair work orders. The LEA has a work order system that tracks all maintenance requests, the employee assigned, dates of completion, labor hours and the cost of materials.	2	2	4	4	5	5	4	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	4	4	4	4
7.2	LEGAL STANDARD – INSTRUCTIONAL PROGRAM ISSUES The LEA has developed and maintains a plan to ensure the equality and equity of all of its school site facilities. (EC 35293)	3	3	3	3	3	3	3	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	3	3	3	4
7.4	PROFESSIONAL STANDARD – INSTRUCTIONAL PROGRAM ISSUES. The LEA's grounds are appropriately landscaped and maintained to enhance an educational environment.	3	3	5	4	4	5	4	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	3	4	4	6
8.2	PROFESSIONAL STANDARD – COMMUNITY USE OF FACILITIES The LEA has a plan to promote community involvement in schools.	7	8	8	8	9	9	10	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	10	9	9	9
9.1	PROFESSIONAL STANDARD – COMMUNICATION The LEA fully apprises students, staff and community of the condition of its facilities and its plans to remedy any substandard conditions. The LEA provides access to its facilities staff, standards and plans.	6	6	7	6	7	7	7	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	8	8	8	9
10.1	LEGAL STANDARD – CHARTER SCHOOLS The LEA meets the audit and reporting requirements of Proposition 39 as it relates to charter schools. (EC 47614; CCR Title 5, Sections 11969.1-11969.10)	2	8	8	9	10	10	10	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	10	10	10	10
13.2	PROFESSIONAL STANDARD – MAINTENANCE AND OPERATIONS FISCAL CONTROLS The Maintenance and Operations departments follow standard LEA purchasing protocols. Open purchase orders may be used if controlled by limiting the employees authorized to make the purchase and the amount.	3	3	3	3	3	4	4	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	3	3	3	3
Collective Average Rating		2.24	2.59	3.81	3.94	4.65	5.29	5.13	–	4.71	5.16	5.06	5.81

Glossary of Acronyms

ACRONYM	DEFINITION
AA	African American
AB	Assembly Bill
ADA	Average Daily Attendance
ALT	Accelerated Learning Teacher
AP	Advanced Placement
AR	Administrative Regulation
ASB	Associated Student Body
ASCIP	Alliance of Schools for Cooperative Insurance Programs
ASES	After School Education and Safety
AVID	Advancement Via Individual Determination
BB	Board Bylaw
BEST	Business Enhancement System Transformation
BP	Board Policy
CAAASA	California Association of African American Superintendents and Administrators
CAASPP	California Assessment of Student Performance and Progress
CABE	California Association for Bilingual Education
Cal/OSHA	California Division of Occupational Safety and Health
CALPADS	California Longitudinal Pupil Achievement Data System
CalPERS	California Public Employees' Retirement System
CalPro	California Professional Employees
CalSHAPE	California Schools Healthy Air, Plumbing, and Efficiency
CAO	Chief Academic Officer
CASBO	California Association of School Business Officials
CASH	Coalition for Adequate School Housing
CBEDS	California Basic Educational Data System
CBO	Chief Business Official
CBOC	Citizens' Bond Oversight Committee
CCEE	California Collaborative for Educational Excellence
CCR	California Code of Regulations
CDE	California Department of Education
CEP	Community Eligibility Provision
CFR	Code of Federal Regulations
CIM	Compliance and Improvement Monitoring
CoI	Cycle of Inquiry
CPR	Cardiopulmonary resuscitation
CPSEL	California Professional Standards for Education Leaders
CSAM	California School Accounting Manual
CSBA	California School Boards Association
CSI	Comprehensive Support and Improvement
CSSP	Comprehensive School Safety Plan
CSTP	California Standards for the Teaching Profession
CSU	California State University
CTE	Career Technical Education

CUPCCAA	California Uniform Public Construction Cost Accounting Act
Dashboard	California School Dashboard
DBA	Database Administrator
DIBELS	Dynamic Indicators of Basic Early Literacy Skills
DIR	Department of Industrial Relations
DITAC	District Information Technology Advisory Committee
DTAC	District Technology Advisory Committee
DSA	Division of the State Architect
EC	Education Code
ECF	Emergency Connectivity Fund
EDD	Employment Development Department
EdTech	Educational Technology
ELA	English/Language Arts
ELD	English Language Development
ELL	English Language Learner
ELPAC	English Language Proficiency Assessments for California
EOY	End of Year
ESEA	Elementary and Secondary Education Act
ESSA	Every Student Succeeds Act
ESSER	Elementary and Secondary School Emergency Relief
FADA	Funded Average Daily Attendance
FCA	Facility Condition Assessment
FCMAT	Fiscal Crisis and Management Assistance Team
FIT	Facilities Inspection Tool
FMP	Facilities Master Plan
FPM	Federal Program Monitoring
FSP	Fiscal Stabilization Plan
FTE	Full-Time Equivalents
GASB	Governmental Accounting Standards Board
GBps	Gigabytes Per Second
GC	Government Code
GO	General Obligation
HCM	Human Capital Management
HR	Human Resources
HRS	Human Resource System
HVAC	Heating, Ventilation and Air Conditioning
I-Bank	California Infrastructure and Economic Development Bank
IBB	Interest-based Bargaining
ICEF	Inner City Education Foundation
IDEA	Individuals with Disabilities Education Act
IEP	Individualized Education Program
IHS	Inglewood High School
IIPP	Injury and Illness Prevention Program
ILT	Instructional Leadership Team
ISP	Internet Service Provider

IT	Information Technology
ITA	Inglewood Teachers Association
ITC	Instructional Technology Committee
IUSD	Inglewood Unified School District
JPA	Joint Powers Authority
Keenan	Keenan & Associates
LACOE	Los Angeles County Office of Education
LAWA	Los Angeles World Airports
LCAP	Local Control and Accountability Plan
LCFF	Local Control Funding Formula
LCI	Licensed Children's Institution
LEA	Local Educational Agency
LRE	Least Restrictive Environment
MHS	Morningside High School
MOT	Maintenance, Operations and Transportation
MOU	Memorandum of Understanding
MSDS	Material Safety Data Sheets
MTSS	Multi-Tiered System of Supports
MYFP	Multiyear Financial Projection
NCLB	No Child Left Behind
NPA	Nonpublic Agency
NPS	Nonpublic School
OPEB	Other Post-Employment Benefits
OPSC	Office of Public School Construction
OPUS	Online Public Update for Schools
PA	Public Address
PBIS	Positive Behavior Interventions and Supports
PCC	Public Contract Code
PIN	Personal Identification Number
PIP	Performance Improvement Plan
PLC	Professional Learning Community
PPM	Policy and Procedures Manual
RFP	Request for Proposal
RFQ	Request for Statement of Qualifications
RRMA	Routine Restricted Maintenance Account
RSTS	Regional School Transportation Services
SAB	State Allocation Board
SACS	Standardized Account Code Structure
SARB	Student Attendance Review Board
SARC	School Accountability Report Card
SART	Student Attendance Review Team
SAS	Statements on Auditing Standards
SB	Senate Bill
SBE	State Board of Education
SCROC	Southern California Regional Occupational Center

SD/OI	Severely Disabled/Orthopedically Impaired
SDS	Safety Data Sheet
SEIS	Special Education Information System
SELPA	Special Education Local Plan Area
SIS	Student Information System
SMART	Specific, measurable, achievable, relevant, and time-bound
SOP	Standard Operating Procedure
SPI	Superintendent of Public Instruction
SPSA	School Plan for Student Achievement
SSA	Student Supervision Assistant
SSC	School Site Council
SSN	Social Security Number
SSPSS	School Site Program Support Specialist
SWDs	Students with Disabilities
Teamsters	Teamsters Local 911
TK	Transitional Kindergarten
TOSA	Teacher on Special Assignment
UC	University of California
UCP	Uniform Complaint Procedures
UPC	Unduplicated Pupil Count
USAC	Universal Service Administrative Company
USC	United States Code
UTK	Universal Transitional Kindergarten
VARs	Value-Added Resellers
WAN	Wide Area Network