

FCMAT

FISCAL CRISIS & MANAGEMENT
ASSISTANCE TEAM

Inglewood Unified School District

July 2025

PROGRESS REPORT



Inglewood Unified School District

**Follow-up Review
July 2025**

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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 6,547 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 two TK-6 schools, one TK-7 school, two P-8 schools, four TK-8 schools, one grade 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 552 students and the district-operated charter high school has 331 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, Statutes of 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, (Chapter 48, 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 2024-25 first interim report combined unrestricted and restricted general fund revenues have increased by approximately \$20.1 million since budget adoption while the combined expenditures have decreased by approximately \$13.6 million, with an unrestricted ending fund balance projected at \$75.0 million. The district's multiyear financial projection (MYFP) showed a reserve for economic uncertainties of 3.00% for 2024-25, 3.00% for 2025-26, and 3.00% for 2026-27. However, the district also included \$69.3 million in 2024-25, \$45.5 million in 2025-26 and \$30.5

million in 2026-27 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 \$9.1 million in 2024-25, \$23.7 million in 2025-26 and \$15.4 million in 2026-27.

In a letter dated January 14, 2025, the county superintendent noted that the updated Fiscal Stabilization Plan (FSP) that was submitted identified revenue enhancements and expenditure reductions totaling \$1.62 million in 2024-25, \$5.71 million in 2025-26 and \$1.10 million in 2026-27. The county superintendent's review letter recognized that the first interim and multiyear projections included all of the cost savings and expenditure reductions from the updated FSP. The district was instructed to include a board-approved updated FSP with its 2024-25 second interim report, along with the implementation status of the planned reductions and alternative options for contingent expenditure reductions and/or 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 464 fewer students attended district schools in the 2024-25 school year compared to the prior year. This represents an approximately 11,422 total student decrease (or 63.6%) since its 2003-04 high of 17,969 students. As stated in the county letter, the continuing trend of declining enrollment results in an enrollment projection of 6,546 for 2024-25, 6,236 for 2025-26, and 5,963 for 2026-27, with projected funded ADA of 6,616, 6,257 and 5,992, respectively.

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 has greatly reduced the number of audit findings to 13 (a decrease of six from the prior year), there continues to be repeated or partially repeated findings.

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 that further augmented 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 the subsequent AB 86 legislation. 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 administrator and assist in providing continuity in leadership upon the departure of the state administrator. According to the revisions in the selection of 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 10, 2023.

The district has had nine state or county administrators/trustees during a 13-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, except for the highest level business services position. The chief business official (CBO), who started with the district in June 2022, left the district in June 2024; however, the assistant superintendent, business services/CBO (who had previously served in the CBO position) has been with the district again since August 2024.

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 high risk 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 13th review and is mostly based on the period from February 2024 to February 2025. FCMAT's 2025 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, Statutes of 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, (Chapter 24, Statutes of 2020) due to the COVID-19 pandemic. This July 2025 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 2023 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 Superintendent of Schools 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 provide 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 in July 2013 indicated the district's status prior to state administration. The second through the 13th 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 13th comprehensive review, will be dated July 2025 and is based on the district's status since July 2024. 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 in January 2025 and concluded in February 2025. The district has addressed some preliminary findings reported during the assessment and is benefiting from the assessment Tables of Summary Scores

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
Community Relations/Governance	1.05	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

Tables of Summary Scores

Operational Area	July 2019	July 2020	July 2021	July 2022	July 2023	July 2024	July 2025				
	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	6.20	1	7.05	7.80	0	No longer reviewed	No longer reviewed				
Personnel Management	6.60	1	Omitted per SB 98,	6.68	1	6.32	2	7.04	0	7.57	0
Pupil Achievement	3.87	16	Section 102 due to	4.48	11	5.19	0	6.00	0	6.16	0
Financial Management	3.81	20	COVID-19 pandemic	4.26	16	4.00	19	4.49	14	5.35	7
Facilities Management	5.13	7		5.16	8	5.06	7	5.81	5	6.65	2

*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 72.85% of its unrestricted general fund expenses going toward employee compensation according to 2023-24 state-certified data, the district's ability to regain fiscal solvency requires continued and sustained improvements in this area. The HR Department has endured significant operational transactions during the year in review that have workload implications, specifically in department operations. The implementation of employee layoffs, managing staffing during school closures, and reductions of positions in the HR Department require sustainable procedures and increased flexibility. The department has successfully transitioned through difficult operational changes with consistency in department leadership staffing and has demonstrated improvement in many areas. Despite various challenges during the year in review, the HR Department progressed in key standards in 2025. The personnel management section of this comprehensive review assessed the district based on 28 priority standards in eight categories. Specifically, 12 of the 28 standards (42.9%) improved in implementation and sustainability over time, and scores were increased accordingly. Sixteen standards (57.1%) were maintained, and no standard scores declined, signaling consistent improvement. Overall, the HR Department either improved or maintained in all the standards. The 2025 ratings reflect a marginal increase, and more importantly, the scores represent that the HR Department is maintaining effective operational practices in all standards. Overall, the evidence showed continued and sustained growth in most areas despite continued operational challenges such as school closures and reductions in force.

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 2025 review reflects an HR Department that has worked hard to meet the goals within the standards under review and has demonstrated sustainability in all areas with a scaled score of 7.57. This is the seventh consecutive review in which the district has met the minimum average rating score of six or above, and the second year that the district has had no individual standard scoring below a four. The district should continue its effective work in 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 (BP) and administrative regulation (AR) updates during this review period. There were 48 BPs or ARs related to personnel updated since the last review. The HR Department presented the annual report to the county administrator/advisory board during the January 2025 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 assistant superintendent, HR position continued to be occupied by a long-time district employee, and there is continuity in the director of HR position, which is filled by the same incumbent as the previous year. The department experienced significant staffing reductions with the elimination of 5.0 full-time equivalents (FTEs) in HR staffing. The positions had been funded with temporary resources, and as a result of the elimination of positions, job duties were redistributed within the HR Department. The reorganized HR Department's organizational configuration reflects positions with relevant job titles that convey the role of the position, and the job duties are aligned with purpose within the department. Although the HR Department lost 5.0 FTE, the employment needs within the district are served with the restructured staffing configuration and align with districts of similar size. 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 prioritize recruitment goals by implementing strategic recruitment activities. However, the focus has shifted due to the recent layoffs and the number of displaced employees that might be eligible for rehire. The recent negotiated compensation adjustment has significantly improved the district's recruitment profile, which has influenced the positive hiring outcomes in the HR Department. The HR Department has sustained operational procedures in recruitment that signal that effective hiring practices are implemented with fidelity. It is within this backdrop that the HR Department has progressed in this standard, as district staff conveyed appreciation for the progress made in this area during FCMAT fieldwork.

The district continues to operate without a personnel commission for classified employees; however, strong evidence indicates that the committee rules are being implemented. An election on whether to retain or abolish the district's merit system resulted in a majority voting to retain it. The district has continued to manage classified employment within the merit system concepts and rules, absent a personnel commission. The assistant superintendent, HR will continue to oversee policies. District staff indicated the intent to reinstate the personnel commission once they are permitted to do so.

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 although district staff have not attended recruitment events hosted by special organizations to recruit diverse candidates during the year in review, district documentation indicates staff will attend these events in early 2025.

The HR Department made significant progress in reviewing and updating various job descriptions. In addition, the file review indicated 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 the Alliance of Schools for Cooperative Insurance Programs (ASCIP) E-Learning 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 was maintained and increased during this review period. Although using a new provider, the HR Department has continued to use an online system for annual notifications and mandated trainings. The district 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 efficient document management.

The HR Department continues to use standardized forms for complaints and for the Americans with Disabilities Act interactive process. The district manages some interactive processes internally, and uses an external company, Shaw HR Consultants, to manage high-level or sensitive interactive processes 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 certificated and classified leave tracking split by alphabet between the human resources analyst positions and supervision provided by the director of human resources position. The documentation showed that there are 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 has increased 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.

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 procedures for processing a salary increase, position control implementation, staff roles and responsibilities, staffing timelines, new overtime procedures, employee leaves, and various operational matters that require collaboration between the departments for resolution. Staff members in these departments continue to report that the meetings are held regularly and are essential in ensuring that employee situations are handled correctly. The agendas include a variety of important topics, and staff reported 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, payroll 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 continued to be inundated with the preparation process to transition to the BEST HCM module and has spent many hours continuing to manage data entry responsibilities related to BEST implementation while handling the regularly assigned HR duties. In addition, the training schedules with LACOE continued to require a significant amount of time. 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 indicated that the implementation of HCM had been delayed for the second time from October 2024 until April 2025 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. Staff have participated in numerous trainings to become proficient in BEST and to address the data errors. It is also important to highlight that the delay in implementation has required department staff to maintain the current system, HRS, while preparing for HCM, which has been incredibly difficult, especially while managing employee layoffs and staffing changes resulting from school closures.

Staffing data is managed through various district resources. Two documents communicate 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 73% of probationary certificated employees were evaluated, and 80% of scheduled tenured certificated employees were evaluated. Of the 82 employees who were scheduled to be evaluated but were not, the lack of evaluation was attributed to administrator turnover and noncompliance issues. 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. 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 79% of classified nonmanagement employees scheduled for evaluation were evaluated during the reporting period. This represents a decrease from the previous year, which was 88% of completed classified nonmanagement evaluations, signaling the HR Department needs to continue to focus on improving in this area.

The HR Department has developed forms for certificated and classified performance improvement planning, with the classified process recently updated. However, interviews with principals indicated that many are not using the new process with classified staff despite having received the training. It is difficult to ascertain how many managers are using this tool to improve employee performance and document concerns. For the certificated nonmanagement employees, the evaluation forms and process have been updated and implemented through a subcommittee of the negotiations team.

The assistant superintendent, HR 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, and the district entered into several memorandums of understanding (MOUs) including a retention bonus, ongoing salary increases, a one-time off-schedule salary bonus, and vacation payout, along with other noncompensation related articles. 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 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. One formal grievance was filed during this review period, and it was resolved at Level II.

Pupil Achievement

FCMAT reviewed 31 standards in pupil achievement, with the ratings of 11 standards increasing, 18 remaining the same, and two decreasing. The district has made steady progress in meeting the FCMAT standards aligned to pupil achievement and needs to maintain a continued focus on the priorities and actions identified. 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 2025 review period, the district's average scaled score increased from 6.0 at the last review to 6.16, with no standard score lower than a four. The district continues to make concerted efforts to implement and monitor 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 continued to report that too many new initiatives are happening. The district continues to make strides toward improving student outcomes through the effective practices outlined in the standards. A persistent focus on building capacity and coherence should result in continued growth and improvement across the district.

The district has made good progress toward communicating the alignment between the district's LCAP and each site's School Plan for Student Achievement (SPSA) working toward coherence. In collaboration with the Los Angeles County Office of Education (LACOE) and the California Collaborative for Educational Excellence (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 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 English learners (ELs), students with disabilities (SWDs) and African American 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.

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. Active student engagement and

effective small group instruction in classrooms was inconsistent across the district. Principals are expected to regularly conduct classroom visits and provide feedback to teachers. This has resulted in increased participation and some improvement in 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. This will greatly improve 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 uses the Professional Learning Communities (PLC) process to analyze and organize instruction and intervention using the assessment data. This is an emerging component of the district system for effective PLC practices. The district continues to use Dynamic Indicators of Basic Early Literacy Skills (DIBELS), i-Ready for mathematics 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.

The district has continued the weekly banked time with an early student dismissal day that provides uninterrupted and protected time for teachers to collaborate. In addition, all staff have been trained and continue to receive support in implementing PLC processes and protocols, which are consistently used during the weekly banked time.

The district continues to develop elements of a coherent multitiered 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 instruction. While Tier 1 and 2 interventions have been outlined, further development of Tier 2 support is needed, especially at the secondary level, to define options for students who are not responding to initial instruction. The continued implementation of accelerated learning teachers (ALTs) supports 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. The guiding coalition/instructional leadership teams at each site worked on identifying instructional trends to create actions based on what was observed in classrooms. The partnership with Solution Tree, a professional learning company, 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 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 increased additional support in English language arts and mathematics and should monitor the impact of these supports.

English Learners

The quality of designated English language development (ELD) instruction varied from classroom to classroom, and a need for integrated ELD strategies continues to be a priority. The district has made a concerted effort to define effective designated ELD practices and resources. More intensive training and monitoring are still needed to support successful instruction with ELs, with both designated and integrated instructional strategies and programs. Instructional leaders at the district and site levels need to intentionally collaborate to ensure coherent implementation of English learner services and support.

Special Education

District leadership continues to identify the least restrictive environment (LRE) as an area that needs 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 district is making limited progress in implementing this plan to increase inclusive practices for students with disabilities. The compliance with IEP timelines and timely responses to concerns/complaints from inside or outside of the district is imperative.

Secondary Education

As reported on the California School Dashboard (Dashboard), for 2024 the district's overall graduation rate was 81%, with a growth of .9%. The district's graduation rates continue to be disproportionate by race/ethnicity and gender, and certain groups have a lower graduation rate, including SWDs who had a 72.8% graduation rate with a decline of 1% over the prior year, ELs who had a graduation rate of 67.5% with a decline of 2.5%, and the African American student group who had a graduation rate of 83.9% with a decline of 4.3%. The Hispanic student group had a graduation rate of 79.6%, an increase of 1.4% over the prior year.

The Dashboard for 2024 reported that 14.5% of the district's graduates were "prepared" for college and career (a reduction of 3.3%), 63.7% of graduates were "not prepared" (an increase of 1.5%) and 21.8% were "approaching prepared" (an increase of 1.8%). The percentage of graduates considered "prepared" in the following student groups are: African American students-8.9%, a reduction of .7%; homeless students-14.3 %, an increase of 8.4%; SWD-5.1%, an increase of .2%; ELs-7.1%, a decrease of 4.3%; long-term ELs 5.6%, a decrease of 5.6%; Hispanic students-16.1%, a decline of 4.9%; and socioeconomically disadvantaged students-14.6%, a decline of 3.5%.

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 the Dashboard, 25.4% of students met UC/CSU requirements.

After a review of all secondary programs at the middle and high school levels, and an analysis of student data, the district should establish as a priority a consistent focus on redesigning secondary instruction to ensure that all students receive a quality instructional program with support so that all students graduate college and career ready.

The district must ensure that students receive a consistent developmentally appropriate 6-8 middle school level experience at all sites to prepare students for a successful transition to high school. As the district consolidates the high schools, there is a critical need for the systemic redesign of secondary structures and programs to ensure support for students to meet academic expectations to be college, career and life ready.

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 5.35, an increase from the score of 4.49 achieved in the prior review period. Thirty-six standards received scores between one and seven-partially implemented; and seven standards received scores between eight and 10-fully implemented.

The CBO (who had previously served in this position) has been with the district again since August 2024 and oversees the Fiscal Services, Food Services, Information Technology (IT), Risk Management, Purchasing, Facilities, and the Maintenance, Operations and Transportation (MOT) departments. At the time of FCMAT's fieldwork, all seven of the department head positions were filled. However, the business office continues to experience staff turnover in several positions. Four of the 12 positions in the business office (including Fiscal Services and Purchasing) were filled during this review period, and at the time of fieldwork, one of the business office positions was vacant. Although staffing has stabilized somewhat, the ongoing restructuring of the Business Services Department and turnover of business office staff has historically 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 are 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 software system, Excel, budget, student attendance, associated student body (ASB), purchasing, inventory and payroll, as applicable to their job duties. Interviews indicated that business office morale and communication between business office staff members has improved significantly and that communication between business office staff and site/department staff has also improved during this review period. To further improve communication, the district should establish a districtwide standard for responding to email and telephone messages (as well as the payroll inquiry form if it continues to be used), 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 2024-25 budget within the statutory timelines and conducted public hearings for its 2024-25 Local Control and Accountability Plan (LCAP) and proposed budget as required. The county superintendent of schools approved the LCAP and budget. The district filed

its 2023-24 second interim and 2024-25 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 2024-25 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 2024-25 budget and first interim narrative documents and/or PowerPoint presentations provided in the board meeting materials also refer to the LCAP. The district should continue to include a brief discussion and/or summary of the LCAP expenditures in the budget narrative documents 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 2024-25 first interim report projects deficit spending of \$9.1 million in the unrestricted general fund in 2024-25, \$23.7 million in 2025-26 and \$15.4 million in 2026-27. Reserves for economic uncertainties were projected to be 3.00% for the current and two subsequent fiscal years. However, the district also included committed and/or assigned designations of \$69.3 million in 2024-25, \$45.5 million in 2025-26 and \$30.5 million in 2026-27 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 county office reviewed the district's first interim and Fiscal Stabilization Plan (FSP), which identified revenue enhancements and expenditure reductions totaling \$1.62 million for 2024-25, \$5.71 million for 2025-26, and \$1.10 million for 2026-27. The county office emphasized the importance of continued implementation of the FSP. The county office noted that the district's unrestricted general fund balance is expected to decline from \$84.15 million in 2024-25 to a projected balance of \$35.86 million in 2026-27, a decline of approximately \$48.28 million or 57.38% 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.

Individual meetings with each principal and department leader were conducted during 2024-25 budget development, budget monitoring meetings are conducted throughout the year, and 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 (HR) based on the topics discussed.

Budget development worksheets for school sites and departments included instructions for completion, allocations by resource and some additional information. Various other documents were provided to FCMAT regarding 2024-25 budget development; however, no documentation was provided for some key budget components including those for 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. Interviews indicated that the use of

consultants to provide support for budget development has been significantly reduced during this review period.

Board meeting minutes show that three or more advisory board members were present at all the board meetings during public session; however, only two members were present during one closed session meeting 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. Training should include the appropriate roles for board members' interaction with vendors to ensure there is no conflict of interest and/or the appearance of a conflict of interest.

The district continues to implement some best practices in budgeting and has taken steps to compare actual expenditures to budgeted amounts. However, alignment between budget and actual spending remains inconsistent. Without regular reconciliation and timely adjustments, significant variances persist across key expenditure areas, highlighting the need for stronger internal controls and more consistent oversight.

The district continues to work on strengthening processes and procedures related to position control and has ensured that both Business Services and HR staff receive appropriate training. Staff from both departments meet regularly to review and reconcile position data; however, reconciliation between position control and payroll is still not consistent across departments and remains a work in progress. The district is preparing to implement a new human resources management system in April 2025, which may help streamline this process. For the 2024-25 first interim report, the district's salary projection worksheet included payroll actuals through September and applied percentage-based reductions for vacancies, but it still requires manual updates throughout the year. Despite turnover in support roles, key personnel overseeing the reconciliation process remain in place. Ongoing training and improved documentation are needed to prevent persistent issues, such as incorrect pay locations, and to ensure that staffing changes are accurately reflected in the system. 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 a strong internal control system, including written procedures, separation of duties, and other control activities to safeguard district assets, is essential for detecting errors and deterring fraud. Effective internal controls depend on clearly defined processes, consistent implementation, regular monitoring, and enforcement. While the district continues efforts to improve its internal control system, challenges remain in key areas.

The district missed the statutory deadline for the 2023-24 audit report, completing it on March 12, 2025, instead of by December 15, 2024. Although the number of audit findings dropped to 13 (a decrease of six from the prior year), nine were repeated or partially repeated from the prior year. The audit also identified material weaknesses and significant deficiencies in internal controls across multiple business functions. Despite some progress, new audit findings continue

to emerge. The district should ensure timely completion of audits, review audit findings with staff, and implement corrective actions promptly.

A newly appointed fiscal compliance coordinator now oversees the district's internal audit program, which continues to be refined and expanded. The district should ensure that both internal and external audit findings are reported promptly to the audit committee to ensure management takes timely corrective action to resolve audit findings.

The district regularly reviews, updates, and communicates board policies. It should ensure that Board Bylaw (BB) 9270-Conflict of Interest aligns with its organizational structure and that Form 700s are collected from designated staff upon entering and exiting positions.

The district maintains various procedure manuals for business operations (e.g. Business Services Procedure Manual) covering areas such as accounting, payroll and purchasing, and department staff continue working to develop and maintain desk manuals. However, there is no defined process or timeline for updates. All procedures should be reviewed annually, updated as needed, and posted in a centralized online location.

Effective internal controls require ongoing communication, training and monitoring. Continued staff turnover, particularly in key roles such as the assistant superintendent, business services/ CBO, continue to hinder the district's ability to maintain strong controls and effective communication. The district should routinely review, update and monitor procedures and provide staff training to strengthen operational controls.

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, inconsistencies were reported across school sites, and discrepancies were noted in attendance reporting for home, hospital and special education programs. The audit also included a finding related to attendance controls (a partial repeat of findings from the 2023-23 audit). The district should closely monitor the implementation of established enrollment and attendance procedures and provide staff with regular and timely training on these procedures.

Responsibility for student enrollment and attendance reporting is shared between the director of community schools and attendance and the director of safety and student support, under the leadership of the assistant superintendent, educational services. Ongoing staff turnover, long-term vacancies, and position restructuring continue to challenge the district's ability to maintain a cohesive and collaborative process that ensures accurate and compliant reporting, including California Longitudinal Pupil Achievement Data System (CALPADS) submissions.

Because data from the student information system (SIS) drives CALPADS reporting and affects both LCFF funding and student testing, it is critical that data is entered accurately and in a timely manner. This information should be routinely reconciled with CALPADS and other related systems such as the Special Education Information System (SEIS). The district should implement a SEIS/SIS data connector to support data reconciliation, and enhance mandatory staff trainings and accountability for enrollment, attendance and student data management. Additionally, all

supporting documentation should align with reports submitted to the state and be retained in a centralized location for audit purposes.

The executive director of fiscal services was assigned to oversee ASB, and the new fiscal compliance coordinator has also been assigned some ASB oversight duties; one or both of these individuals visited the two comprehensive high schools to examine ASB records during this review period. Additionally, the Business Services Procedures Manual (revised January 2025) includes some general written protocols for ASB oversight; more specific written oversight procedures should continue to be established. The district uses FCMAT's Associated Student Body Manual; however, the district continues to lack a local ASB manual that includes written internal procedures for all personnel involved in ASB and standardized forms for all activities.

The June 30, 2024 annual external audit included two findings regarding ASB, one of which was repeated and one of which was partially repeated from the prior year. The audit identified both findings as significant deficiencies. 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. The district should provide initial training for new employees and continue to provide annual training to all employees who are responsible for ASB functions. The training should include topics such as processes and procedures, internal controls, and a review of audit findings; the district should make the training mandatory for all applicable employees and administrators.

Other Related Areas

Management Information Systems – The district's updated 2024-2029 technology plan outlines a device replacement plan, including the initial elements of a formalized lifecycle replacement plan for critical network infrastructure equipment. The district plans to assess, inventory, and set system refresh priorities after the scheduled school site consolidations take effect later this year. However, the district's Cisco voice-over internet protocol (VoIP) phone system urgently needs an update or replacement. The phone system is no longer supported by the manufacturer, and the district has experienced a number of widespread and prolonged phone system outages. A reliable phone system is critical for safe and effective school site operations, and the district should prioritize upgrading or replacing its existing unsupported and degraded system.

The district has filled the two critical database administrator (DBA) positions and one application support specialist position within the IT Department, and both employees have gained considerable experience and knowledge of CALPADS and other essential state reporting responsibilities. With this experience and capacity improvement, the district no longer relies on consultants for DBA, state reporting, and application support services. The district has met the important CALPADS Fall 1 deadline this year, and the IT team is confident it will meet the remaining CALPADS reporting deadlines. However, data errors involving the special education enrollment and placement process and data reconciliation between the SEIS and the SIS remain a concern and a source of frustration at critical points in the district's state reporting processes.

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 not required or relevant for all intended staff. 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.

Inventory – The district contracted with a vendor in 2021 and in 2023 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 (including purchases and donated items) and disposals (including sold or salvaged items), since the inventories were completed and the district cannot produce a report of all assets owned. Interviews indicated that the person responsible for tracking fixed assets has received some training and has started tracking 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 2023-24 unaudited actuals show that the cafeteria ending fund balance was approximately \$2.9 million; however, the 2023-24 audit report included an adjustment to accounts receivable of \$1,634,969, which increased the fund balance to approximately \$4.6 million. The district should ensure that year-end accounts receivable and accounts payable transactions are posted correctly and review all balance sheet items throughout the year and during year-end closing; any audit adjustments should be posted timely and accurately.

The Food Services 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. During this review period, the district established a full-time food services accountant position, which was filled in September 2024. The department's administrative secretary resigned in December 2024, and the position was vacant at the time of FCMAT's fieldwork. 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 2023-24 unaudited actuals show an unrestricted general fund contribution to special education programs (including special education transportation) of \$25.4 million, or 74.91%; the 2024-25 first interim report projected contribution was \$28.5 million or 75.53%. The Southwest Special Education Local Plan Area (SELPA) remains responsible for supervising all special education programs and coordinating regionalized services between member districts. The district's 2023-24 final billing for regionalized services was \$2.1 million, which includes a reduction of \$367,916 for various revenue offsets.

The district continues to contract 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 the same agency to both assess and provide services to students may present a conflict of interest and is not considered a best practice.

In prior review periods, the district did not track 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. In fiscal year 2023-24, the district filed four reimbursement claims for these costs.

The district continues to strengthen communication between Business Services and Special Education departments, with regular meetings to review budgets, staffing, and compliance. However, implementation has varied due to time constraints and a recent change in special education leadership. Maintaining consistency in these efforts is essential. Communication is necessary and should continue to 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. Formalizing roles, responsibilities, and procedures will help preserve continuity and ensure the district takes full advantage of available funding opportunities.

Effective communication with the SELPA is critical for accurate budgeting and tracking special education income and expenses. The county administrator, as the district's voting member representative, should continue to attend all SELPA superintendents' meetings, and the assistant superintendent, business services/CBO or 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. The district met its MOE in 2023-24, but there is no clear designation of who is responsible for monitoring it throughout the year. Establishing clear roles and reviewing MOE calculations at each reporting period would help ensure compliance and support long-term planning.

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 manage costs effectively, expenses should be budgeted accurately and reviewed regularly to identify and address any significant changes. In addition, the Transportation Department supervisor should have access to the budget and routinely monitor it. Per the 2023-24 unaudited actuals, the district spent approximately \$2.3 million on transportation, and its entitlement was \$1.04 million.

The district previously charged costs related to “other miles” (e.g., field trips, athletic events) to the transportation function. However, the district has improved in this area and is now correctly transferring these costs to the instructional function, which helps ensure that transportation costs are accurately reflected in the budget. Continued monitoring will help maintain this progress going forward. The district also updated its field trip rate in September 2024, increasing it from \$360 to \$720 for five hours, with an additional \$90 per hour. While the new rate is more aligned with market comparisons, it is unclear whether it fully covers the district’s actual operating costs. A formal process to review and adjust the rate annually based on actual expenditures would help ensure continued cost recovery and financial transparency.

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. Districts are required to approve a transportation service plan each year by April 1 as a condition of receiving reimbursement. However, the district submitted its 2023-24 transportation service plan late, on April 17, 2024, missing the April 1 deadline. As a result, the \$858,415 received may be subject to repayment. Although the district plans to appeal, timely approval of future plans will be necessary to maintain eligibility.

Risk Management – The district has established a comprehensive risk management program that oversees key areas such as workers’ compensation, property and liability insurance, and supports the district’s overall financial stability. Additionally, the district continues to comply with Governmental Accounting Standards Board (GASB) 75, which requires an updated actuarial report on other post-employment benefits (OPEB) every two years.

Facilities Management

During this 2025 review, the facilities team again assessed 31 standards in 10 categories. The review involved interviewing staff including district administration, and maintenance, operations, and facilities personnel, and visiting active sites including 13 transitional kindergarten (TK)-12 schools, two dependent charter schools, the adult school, the continuation high school, and the district warehouse/maintenance yard. During its site visits, the team met with site administrators and custodians, as well as various other district and site personnel. In addition, the team requested and reviewed documentation to verify and support the findings related to the facility standards.

Of the 31 facilities management standards reviewed, scores for eight remained the same, and 23 improved. No standard score declined for this review period. Twelve standards scored eight or higher, indicating they are being fully implemented and 19 standards scored between one and seven, indicating they are partially implemented. Two standards (6.3 and 6.8) remain at less than four. Overall, the average rating increased significantly from 5.81 in 2024 to 6.65 for 2025.

The communities served by Inglewood Unified have shown consistent support for facilities funding by passing several general obligation (GO) bonds totaling over \$460 million. Measure K, which passed in 1998, provided \$131 million. Measure GG, passed in November 2012, provided an additional \$90 million. Most recently, Measure I was passed in 2020, authorizing \$240 million in funding to support facility improvements, repairs and construction.

School Safety

The district revised some board policies (BPs) and administrative regulations (ARs) related to school safety during this review period. All school sites have an up-to-date and approved Comprehensive School Safety Plan (CSSP) available in the main office of their school site. Site surveys indicated earthquake and fire drills were conducted in accordance with board policy. Most school sites had emergency telephone numbers and evacuation route maps posted in offices and classrooms, but four sites had some exceptions.

The district safety committee is active, with three meetings held within the review period. The district director of safety and student support coordinates safety training and awareness in the district. The director has been instrumental in coordinating 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 continue to operate correctly; however, Payne Elementary continues to require two separate alarm pulls to alert the entire campus and Oak Street Elementary's west-side modular classrooms had no audible fire alarm. Staff reported the public address (PA) systems at Morningside High and Oak Street Elementary schools could not be heard from all locations on their respective campuses, and Inglewood High School did not have a working PA system. Bell systems were in good working order at all sites except for the continuation high school, where there is no bell system. An outside vendor inspects fire extinguishers annually, but sampling by FCMAT found that some inspections were missed at two school sites. District employees do not inspect extinguishers monthly.

School sites were found to be mostly clean and free of fire or life hazards. Playground safety inspections were conducted at all sites 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, staff received training on SDS during this review period.

The district's Injury and Illness Prevention Program (IIPP) was updated in January 2024. The district offered ongoing training to its employees through a web-based application and maintains a record of all annual training and conducted a variety of workplace safety training for the maintenance, operations and custodial staff. In addition, a comprehensive Safety Manual was posted to the district website.

The district continues to lack a standardized and districtwide implemented lock system. However, during this review period, it implemented new key and lock systems at Oak Street, Centinela, and Hudnall elementary schools. The new key and lock systems allow the sites to have one master key that allows access and security to all areas of the respective campuses. The district has key controls. 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. Assessment of exterior lighting is not part of any district inspection process or reporting. However, additional exterior lighting was added to Payne Elementary and Coleman Field and work orders identified repaired or replaced lighting at several sites. All sites had exterior lighting that appeared to operate, and no complaints or concerns were noted during site visits.

The district has implemented a Workplace Violence Prevention Program. The program is defined in a document dated July 15, 2024 and training was provided to all school sites.

Facility Planning

The district's BP 7110-Facilities Master Plan was revised in September 2023. The district's website includes a link titled "Facilities Master Plan 2023" that leads to a document named "Inglewood Unified School District Facilities Master Plan 2022." The Facilities Master Plan (FMP) does not include the latest enrollment projections information that the district has.

In December 2024, the district established a Facilities Advisory Committee that was scheduled to begin meeting in March 2025 and is intended to bring recommendations on districtwide facility planning and development.

Although the School Closure and Consolidation Committee last met in January 2023, the district has continued progress in matching its facilities use to student enrollment (right-sizing) over the last few years. This included the consolidation and closure of schools and the announced closure of five additional schools at the conclusion of the 2024-25 school year.

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, and 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. The district should continue to seek additional facilities support including accessing the state facilities bond passed in 2024.

The district facilities are managed by the assistant superintendent, business services/chief business official (CBO), executive director, construction and facilities, executive director, maintenance, operations and transportation, and the executive director fiscal services. This team has worked together to continue progress toward right-sizing the district and improving facilities in use. However, the district continues to contract for expertise and construction management support as needed. Continued development of facilities leadership and support staff is necessary for future success.

In October 2024, the district contracted with a vendor to create a cloud-based repository of all district facility plans and created a scanned archive of the hard-copy drawings and plans. The district should continue efforts to maintain project records and drawings to assist with future planning and projects.

Facilities Maintenance and Operations

The district budgeted \$6,855,600 for its routine restricted maintenance account (RRMA) for the 2024-25 fiscal year. This includes allocations for staff, repairs, parts and contracted services and exceeds the requirement under EC 17070.75. As noted earlier, the district continues to have more facilities than necessary 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.

The district uses its work order system to intake and respond to facility needs and issues but does not use the system to schedule preventive maintenance work such as inspections and servicing of heating, ventilation and air conditioning (HVAC), roofing, fire alarms, etc. Sites reported overall timely responses to work orders. The district provided FCMAT with a recently developed multiyear plan for preventive and deferred maintenance. The district is implementing the plan in an effort to address issues proactively.

LACOE conducted three facilities inspections required under the Williams Act in September and December 2024 using the Facilities Inspection Tool (FIT). The sites received an "exemplary" or "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 district has the equipment and supplies needed to effectively maintain and clean its facilities. Additional needed equipment was purchased in this review period.

The district has begun to track its water utilities but does not maintain a staffing position or system to track all utility costs or energy consumption, nor does it use an energy management system (EMS). However, the district includes energy efficient upgrades in its facilities planning, and Measure I language included a goal and purpose to upgrade facilities for energy efficiency.

The district provided evidence of inventory updated through June 2023, but it had not been updated since. The district should keep updated records of district property. The district Maintenance, Operations and Transportation (MOT) Department maintains adequate maintenance records of its equipment 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 improve the organization of its warehouse. Unused or antiquated tools and equipment are regularly removed or discarded through the surplus property process. 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 district is now sharing the supervision of the custodial staff between the site principals and the executive director, maintenance, operations and transportation. 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 for 2024-25.

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 last revised in September 2023 and states that one component of the FMP should be "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.

In September 2023, the county administrator and then 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.

On September 13, 2024, the district released a request for proposal (RFP) for facilities master planning services. Included in the scope of services was section 1.6, titled “Facilities Equity Study. Analyze and compare teaching and support between the school sites.” This RFP also includes the development of a “Conditions (Needs) Assessment.”

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 (BP) and administrative regulation (AR) 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-eight 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, July, September, December, and March). These updates are included in the Human Resources (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 equitable, fair, 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 September 11, 2024 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 for certificated school administrators 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 updated on September 11, 2024.
10. BP/AR 4300.11-Governing Board/Administrators/ Confidential 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 policies for 2017, 2019, 2020, 2021, 2023, 2024, and 2025. 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 4030 Nondiscrimination In Employment
- BP 4040 Employee Use of Technology
- BP 4112.2 Certification
- BP 4113 Assignment
- BP 4119.11/4319.11 Sex Discrimination and Sex-Based Harassment
- BP 4121 Temporary/Substitute Personnel
- BP 4131 Staff Development
- BP 4143.1/4243.1 Public Notice – Personnel Negotiations
- BP 4200 Classified Personnel

- BP 4219.42 Exposure Control Plan for Bloodborne Pathogens
- BP 4257.1 Work-Related Injuries

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

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

Most personnel board policies and administrative regulations were adopted and/or reviewed in 2014, with 124 listed on the district website with a review date in 2014. The second highest group of 49 were reviewed in 2019, with one update in 2017, one update in 2020, four updates in 2021, 32 updates in 2023, 44 updates in 2024, and four updated in 2025. These recent numbers reflect the district's commitment to maintaining updated, legally compliant policies.

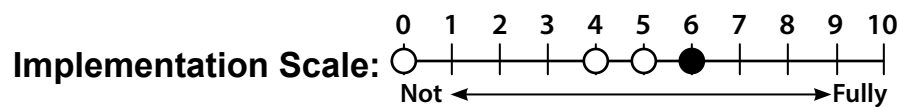
Recommendations for Recovery

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 Senate Bill (SB) 98, Section 102 (Chapter 24, Statutes of 2020) due to COVID pandemic
July 2021 Rating:	5
July 2022 Rating:	5
July 2023 Rating:	5
July 2024 Rating:	6
July 2025 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 toward student success and the overall empowerment of district employees."

4. The department's mission and vision statements were provided to the Fiscal Crisis and Management Assistance Team (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 indicated that the department meets regularly.
6. The Human Resources Division 2023-24 Annual Report was presented to the county administrator/advisory board during a regularly scheduled meeting held on January 15, 2025. This report provides valuable information and data in relation to the personnel

function. During the presentation, the HR Department shared the 2023-24 Priorities and Goals:

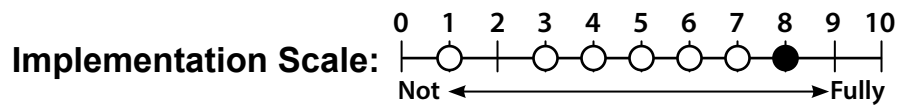
- Staffing – Ensure that all open positions are filled in the 2023-2024 school year while working with staff to determine appropriate staffing levels
- Support administrators in their interactions with certificated and classified staff in the areas of contract interpretation, employee leaves, employee 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 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 Fully Implemented

July 2013 Rating:	1
July 2014 Rating:	1
July 2015 Rating:	3
July 2016 Rating:	3
July 2017 Rating:	5
July 2018 Rating:	7
July 2019 Rating:	8
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
July 2025 Rating:	8



1.3 Organization and Planning

Professional Standard

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

Findings

1. The HR Department organizational chart provided reflects the department's positions. The chart's lines indicate functional relationships and the supervisory chain of command. The HR Department's organizational chart is included on the HR webpage.
2. The HR webpage 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 HR webpage have access to the following areas:
 - Division Staff Directory, Menu of Services, Organizational Chart, Job Opportunities, HR Inquiry Form, and How to Reach Payroll.
 - 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, PC Rules, Merit System, and board agendas/minutes).
 - Health and Voluntary Benefits (benefits menu of services, employee benefits portal, medical benefit information, dental coverage information, vision coverage information, employee assistance program and Employee Wellness for Certificated, Confidential, and Management employees) – the benefit plan provided on the webpage 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).

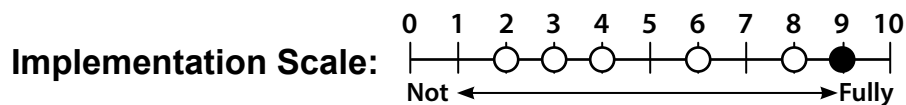
- Collective Bargaining Agreements and Salary Schedules - Inglewood Teacher Association (ITA) Collective Bargaining Agreement, Teamsters Local 911 (Teamsters) and California Professional Employees (CalPro) collective bargaining agreements, Administrative/Confidential Working Regulations, classified and 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, performance evaluation and assessment forms and attendance reporting through absence management.
 - Merit System information.
 - Professional Development (resources listed including Keenan Safe Schools and productivity and 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, 2021-22, 2023-24, and 2024-25). This page also includes a list of linked Board Policies and Administrative Regulations that staff must review and a link to the Alliance of Schools for Cooperative Insurance Program (ASCIP) Troubleshooting Guide.
 - Annual reports for 2015-16 through 2020-21 and 2022-23.
 - Certificated and Classified Personnel (there are no employee resources available within these two sections).
 - Reasonable Accommodations (forms and FAQs).
 - Professional Growth Program information.
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 is included on the HR webpage.
2. The district should continue to ensure that the department webpage 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 webpage 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
July 2025 Rating:	9



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

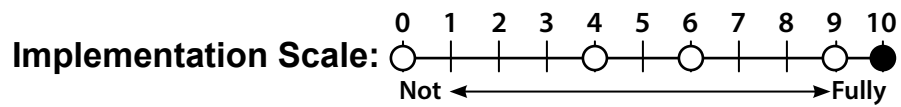
1. The district provided agendas and some notes for the county administrator's cabinet meetings showing that the assistant superintendent, HR is a member of the team and participates in decision-making.
2. The assistant superintendent, HR played a key role in decision-making and leadership related to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

Recommendations for Recovery

1. The district should continue to ensure that the assistant superintendent, HR is a member of the county administrator's cabinet.
2. The assistant superintendent, HR should 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
July 2025 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 HR Calendar for September and October and the district's document titled Human Resources – Desk Manual, HR CBEDS Data Collection, dated December 14, 2023. These documents include key tasks and personnel responsible but are missing essential information as they only reflect the CBEDS submission date information. The submission windows for the CALPADS submission dates are missing from the documents. These documents also include a workflow of information for data flow for reporting purposes. The Instructional Technology (IT) Department is responsible for leading CALPADS and CBEDS 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 the Human Resource System (HRS) and Aeries student information system (SIS) through an automated procedure. 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.

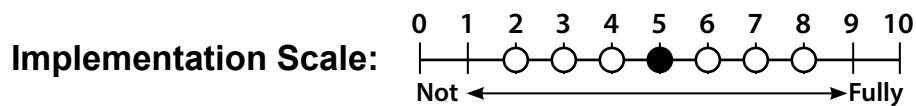
Recommendations for Recovery

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 submission windows should 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
July 2025 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 Education Code (EC) 41322(b). In April 2023, an election was conducted by secret ballot of district classified personnel to determine whether to terminate the merit system with a termination date of May 25, 2023. The majority voted to retain the merit system, and interviews conducted during FCMAT fieldwork reflect intent to reinstate the Personnel Commission.
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, the assistant superintendent, HR has continued to be assigned to oversee policies and maintenance of the Personnel Commission webpage on an interim basis. Contact information for the Personnel Commission meetings is listed as the human resources manager. FCMAT interviews with staff reflect the intent to reinstate the Personnel Commission permanently when the district is out of receivership. The documentation collected during FCMAT fieldwork indicated that there are regular meetings to review merit system rules as recommended by the California School Personnel Commissioners Association (CSPCSA). Additionally, the document states that staff are scheduled to participate in the CSPCSA Merit Academy to ensure alignment with best practices and compliance standards. Providing formal training in merit system rules is a shift from the past practice of informal training and is noted as a positive development in the district's professional training plan to support the reinstatement of the Personnel Commission.
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 and oral exams occurred in 70% of files reviewed. Evidence of performance exams was not identified in the recruitment files reviewed; however, this type of selection screening is contingent on the skillset required for the job and not necessary for all job classifications. 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 and adopted on October 21, 2009. 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 webpage 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.

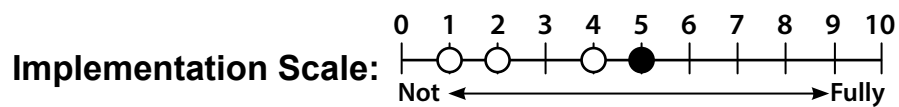
5. For its classified recruitment and selection process, the district uses NEOGOV, an automated applicant tracking system that supports the merit system with automated personnel requisitions, minimum qualification screening, tracking of preemployment skills testing, and other functions of recruitment 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. The district's hiring pace has significantly slowed due to reductions in force during the year in review so the absence of job postings aligns with the expectation of minimal vacancy postings.
7. The district's Classified Employee Handbook was revised in December 2024. 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, complaint procedures, Education Code references, and the district's social media pages.

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's plan to provide formal training at the CSPCSA Merit Academy for staff assigned to classified employee management will increase capacity in management of the merit system in the district.
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 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
July 2025 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. Recruitment remains a critical priority in the district; however, the focus has shifted to managing staff displaced by layoffs and maintaining recruitment practices, which improve the district's hiring capabilities. Interviews with principals indicated that the district hiring process for certificated employees has improved with more efficient hiring timelines. Principals also report fewer certificated vacancies due to the improvements made in recruitment procedures. Staff communicated there were continued procedural challenges with classified recruitment, with extended hiring timelines. Overall, the recruitment profile in the district has improved from the previous review due to salary increases for all employee groups, which provides a more competitive compensation structure. Employee compensation is not a procedural factor; however, it influences hiring capabilities, and interviewees communicated during FCMAT fieldwork the positive outcomes resulting from more competitive salaries.
2. The district has continued to use a recruitment plan that includes attendance at job/career fairs for classified and certificated employees. District documentation includes a list of multiple hiring events the district attended to attract candidates.
 - National University K-12 Education Career Fair (March 7, 2024).
 - IUSD Job & Student Resources Fair (March 16, 2024).
 - Loyola Marymount University School of Education Career Fair (March 20, 2024).
 - Cal State Los Angeles Recruitment Fair (March 24, 2024).
 - El Camino College Job Fair (April 24, 2024).
 - University of Southern California Career Fair (September 12, 2024).
 - Long Beach Department of Mental Health Job Fair (September 27, 2024).
 - Long Beach CAP Job Fair (October 25, 2024).

Additionally, the district has maintained active partnerships with teacher credentialing programs, which develop the teacher pipeline and employment within the district for certificated employees.

- California State University Dominguez Hills.
- Loyola Marymount University.

- Alliant International University.
- California State University, Long Beach.
- University of Southern California.

The 2024-25 recruitment budget of \$90,850.93 included induction program incentives. Specifically, the district is providing \$1,000 per year per new teacher for three years. Thirteen teachers are receiving the stipend during the year in review. Additionally, the district budgeted \$5,000 in stipends for three employees in the Administrative Services Credential Program. The stipend is issued for three years, with \$2,000 in years one and two, and \$1,000 in year three, equaling a total amount of \$5,000 per participant.

3. The 2024-25 recruitment budget also funded participation in numerous recruiting events including universities and hiring fairs. 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 a document titled Recruitment Workflow that is specific to the hiring of independent contractors. The document was last revised in 2023-24 and includes a four-step process that ensures that departments wanting to hire an independent contractor notify the HR Department of the position's assigned duties, provide a current resume of the identified contractor, and indicate the duration of the assignment. The assistant superintendent, HR will review the request and determine eligibility for independent contractor status. According to the following three-part test, the assistant superintendent, HR 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. 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. Interviews indicated that the process is not consistently followed.

5. Documents reviewed did not include an independent contractor agreement that includes an agreement for consultant services.

6. The HR Department has developed detailed selection procedures for certificated and classified employee recruitment and site administrator recruitment for both hiring managers and site administrators. The certificated and administrator recruitment documents were 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 will conduct the initial screening of certificated candidates to verify credentialing qualifications, and the application includes all required documents. The current process for certificated hiring includes HR staff on a limited basis in the screening steps. HR staff have more responsibility in classified hiring as the documentation indicates HR staff conduct applicant screening and contact candidates for interviews, which reflects a merit system model of the hiring process.
8. Assembly Bill (AB) 2534 (Chapter 570, Statutes of 2024) was effective January 1, 2025, and modified EC 44939.5. This new law applies to certificated hiring processes and requires applicants for a certificated position to provide a complete list of every LEA where the applicant has previously worked. LEAs considering the applicant must inquire with previous employers about whether the applicant was the subject of complaints, investigations, or discipline due to egregious misconduct as defined in EC 44932. District documentation includes a form implemented and electronically routed to previous employers via Informed K12. The documentation also included the workflow for the AB 2534 verification form. Employment applications for certificated employees have been modified to comply with the educator misconduct verification requirements.
9. The district offered a minimal hiring incentive in 2023-24 of \$3,000 paid over three years for 13 teachers, and \$5,000 over three years for administrators in the Administrative Services Credential Program. Documentation from this review year does not reflect a new hiring incentive. However, BP 4111, last revised in September 2024, provides that the district may implement hiring incentives, as necessary with board approval and any applicable collective bargaining agreements, for any district positions.
10. The HR Department revised a significant number of job descriptions during the review period for various district positions. Documentation submitted by the district included a comprehensive list of job descriptions created or modified during the year in review, including the date the county administrator/advisory board approved the job description. Additionally, the job descriptions were included in the documentation and the modifications and dates aligned with the list of positions submitted. The updates to the job descriptions reflect the district's efforts to align position descriptions with instructional and operational needs, and these changes will help with recruitment and retention capabilities.

Certificated Nonmanagement: N/A

Certificated Management:

- Director of Community Schools – New job description (approved May 22, 2024).
- District Athletics Coordinator – New job description (approved August 7, 2024).
- Director of Safety & Student Support – New job description (approved August 7, 2024).

Classified Nonmanagement:

- Systems Standards Coordinator – New job description (approved April 17, 2024).
- Community Services Coordinator – New job description (approved April 17, 2024).
- Food Services Accountant – New job description (approved May 22, 2024).
- Textbook and Instructional Materials Coordinator – New job description (approved October 2, 2024).

Classified Management:

- Fiscal Compliance Coordinator – New job description (approved August 7, 2024).
- Director of Purchasing – New job description (approved November 6, 2024).
- Assistant Superintendent, Business Services/Chief Business Official – Revised (approved May 22, 2024).
- Community Services Coordinator – Revised (approved November 6, 2024).
- Family Services Coordinator – Revised (approved November 6, 2024).

Nonrepresented:

- Student Worker – New job description (approved May 22, 2024).
- Student Worker – Revised (approved August 7, 2024).

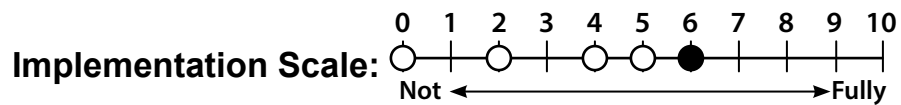
11. Essential duties and responsibilities, and essential functions were listed under the heading “Essential Duties and Responsibilities.” In addition, essential duties reference that incumbents of the position may be required to perform “other duties that are appropriate within the professional capacity 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 presence in teacher credentialing programs to maintain the teacher pipeline to employment in the district.
2. The district should continue to use an electronic form to verify that all certificated candidates for employment pass the AB 2534 verification process.
3. 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.
4. The district should continue to use standardized formatting and templates for all job descriptions.
5. The district should continue to offer hiring incentives for newly hired teachers and administrators 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.
6. 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.
7. 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.
8. The district should consistently follow the established Recruitment Workflow process as outlined in finding four above. The district should also 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 used 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
July 2025 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 classified management and nonmanagement positions do not routinely sign and date panel materials including rating forms, interview procedures, and interview instructions. Certificated management and nonmanagement recruitment files all included evidence of the required panel materials. 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. Recruitment files reviewed by FCMAT show that reference checks occurred in every case. Recruitment files did not always indicate when offers of employment were made, and copies of personnel requisitions were absent in 30% 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 provided, the recruitment history is tracked in Airtable for most positions.

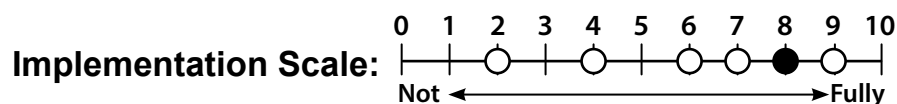
Recommendations for Recovery

1. The district should continue to provide hiring managers with formal and ongoing annual training in selection procedures, including 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 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
July 2025 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 three principal hires during this review period. The 2023-24 Recruitment List had some empty data fields for the principal positions. The district focuses on recruiting and selecting candidates with strong leadership skills and experience, and its ability to attract qualified candidates is improved by the recent negotiated salary increases.
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 2023-24 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 assistant superintendent, HR, and date of entry in HRS. The list indicated that nine of the 13 principals had received an evaluation in the 2023-24 school year. The district provided evidence of evaluation notifications for the 2024-25 school year. Staff indicated the evaluation cycle was in-progress and expected to conclude by May 2025. The district provided the evaluation data in multiple tables and through individual forms.

Recommendations for Recovery

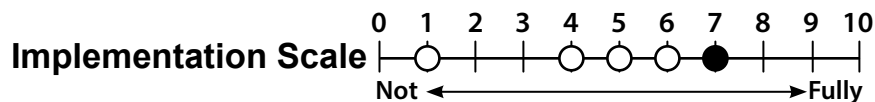
1. Cabinet members or designees who are responsible for the evaluation of principals should continue to use the principal evaluation system based on the CPSEL.
2. All evaluation forms should include their last date of revision to ensure use of the most current form.
3. An annual evaluation should be 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.
5. 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.
6. 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
July 2025 Rating:	7



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 were updated in 2024.
2. The district has trained its managers to assign ASCIP E-Learning online training modules to employees at their sites/departments. Injured employees are assigned ASCIP E-Learning 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 ASCIP E-Learning 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 98.4% of classified staff completed their annual mandatory trainings and acknowledged receipt of the annual notifications. The certificated staff had a similar number of compliances at 98.2% and management had a 100% compliance rate. The compliance rate for all employees is above 99%, up from the approximately 91.2% compliance rate at the beginning of 2023-24 school year, 87.5% compliance rate at the beginning of the 2022-23 school year and 40% for the 2021-22 school year.

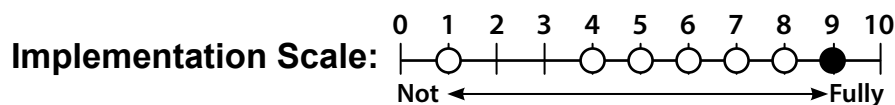
Recommendations for Recovery

1. The district should continue to 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.
 - Workplace Violence Prevention (SB 553, Chapter 289, Statutes of 2023).
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 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
July 2025 Rating:	9



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 the Uniform Complaint Procedure (UCP), including how to file a complaint, has been moved from 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, which is now found under the "Contact Us" link on the main page. 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 human resources administrative analyst is responsible for assisting employees who may be eligible for accommodations under the Americans with Disabilities Act. The district tracks employee accommodations and occasionally uses an external company 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. The district tracks all accommodations in Airtable, including the type of claim, the duration, the status, the effective dates, the accommodations requested and all work study documents. At the time of data collection, 19 employees were listed as having accommodations on the tracking form.
3. Managers and supervisors are the district's first line of defense against claims of discrimination. During the prior reporting period, the assistant superintendent, HR 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 as this was part of the mandatory trainings that took place at the beginning of the year.

4. The HR Department's employee handbooks for certificated and classified employees on its HR webpage include information on the process for reporting or handling complaints concerning school employees. The district provided evidence that verified the assistant superintendent, HR 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 still 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.

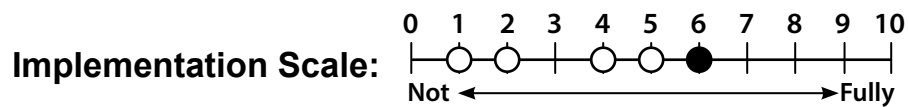
Recommendations for Recovery

1. The district should continue to ensure that nondiscrimination policies are posted in all school offices, staff rooms and student government meeting rooms.
2. The district should consider moving the quick link for the UCP process back to the homepage to make it easier to locate.
3. Nondiscrimination and complaint policies should continue to be reviewed and updated according to CSBA's policy updates.
4. 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.
5. The district should continue to review policies related to complaints concerning employees and update for compliance with the law.
6. 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.

7. The HR Department should continue to 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
July 2025 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. The Administrator Handbook continues to be available in Airtable, where administrators can access pertinent information to do their jobs. Links included in the Administrator Resources direct the user to information within each district office function. The resources are stored in the district's intranet, so FCMAT could not review all of 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 December 2024).
 - Classified employees (revised December 2024).
 - Substitute teachers (revised December 2024).
 - Classified substitutes (revised December 2024).
 - Special education instructional assistants (revised December 2024).
 - Custodial Handbook (revised December 2024).
3. The issuance of the handbooks to new employees is included on the certificated new hire checklist, and orientation documents provided by the district include the various classified employee handbooks. All handbooks are available on the HR webpage 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. 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 handbook 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. The HR Department did not provide an orientation for substitutes during the year in review.

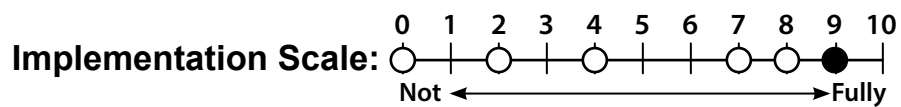
5. The HR Department notifies the IT Department of newly hired employees. The IT Department sets up new employees' email accounts and, if applicable, logins to the district's student attendance/records management system and substitute/absence management system. Security access to the district's HRS module is divided between the HR and Business 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. The practice of providing handbooks for both certificated and classified substitutes should be maintained.
3. The district should continue to provide informative orientation materials that give newly hired employees the information they need to do their jobs and assist with a successful transition into the district. The district should also plan to reinstate the practice of orientation for substitutes.

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
July 2025 Rating:	9



4.6 Induction and Professional Development

Professional Standard

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

Findings

1. The HR Department uses new employee checklists that are filed in the personnel file. Revised forms ensure that all legally required notices, such as sexual harassment, bloodborne pathogens, preventing workplace violence, and the technology use policies (see Standard 4.3) are provided. A signature line for the employee and assistant superintendent, HR 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 83% of the files reviewed compared to 8% in 2024. 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.

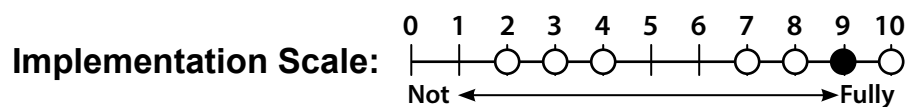
Recommendations for Recovery

1. The new employee checklist should continue to be signed by the employee and assistant superintendent, HR 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
July 2025 Rating:	9



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 show that the district is maintaining reports and records that 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 carryover to the next fiscal year.
2. The HR Department positions responsible for certificated and classified leave tracking are the human resources analyst positions, with oversight from the director of HR. The assignment of work for employee leave is divided alphabetically for all district employees, with one human resources analyst assigned A-L and the other M-Z. This assignment aligns with other employment support responsibilities for these positions. The human resources analysts are handling the data entry and attendance management duties, and communicating about long-term leaves, 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. Long-term leaves provided by the Education Code that are related to workers' compensation are tracked in the Risk Management Department, with communication with the HR Department as needed. Documentation reviewed indicates that staff involved in leave management attended trainings provided by attorneys and practitioners throughout the year. In addition, documentation confirms that the director of HR provided internal cross-training for the human resource analysts regarding interactive processes.
3. Supervisors reported, and district documentation confirmed that HR is responsive to employee inquiries when they need assistance regarding a leave of absence. The HR webpage includes clear and accessible information regarding state and federal leaves, parental leave, pregnancy disability leave, and industrial accident leave. The human resource analyst assignment by alphabet is on the HR webpage for contact information. In addition, there are working links for employees to access information regarding requesting reasonable accommodations, leave request forms, and various leaves provided by state and federal law. The link to the employee assistance program was not operable during FCMAT fieldwork.
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. The use of forms and procedures such as the Ed Code Worksheet that were

previously implemented is ingrained in everyday activities. Staff continue to report coordination between HR, Risk Management, and Payroll to ensure that employees on leave are properly tracked.

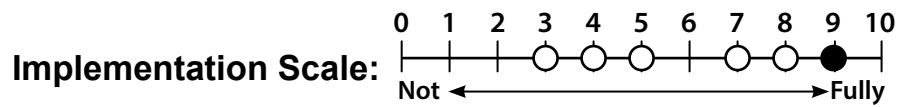
5. The absence tracking and reporting function continues to be an electronic process using Airtable and Frontline. The HR Department continues to work toward electronic absence reporting with the implementation of Frontline Time and Attendance. This will require all employees (certificated and classified) to report their attendance in Frontline. In preparation for implementation, the continuance of certificated employees reporting their attendance has been maintained. Additionally, classified staff, regardless of the usage of a substitute, are required to report their absence in Frontline. Training and communication about Time and Attendance has been provided during principal meetings. 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 HR webpage, which then emails the notification to the responsible human resources 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 in to 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 authorized by the Overtime Pre-Authorization form and routed in Informed K12. After the form is initiated by the requestor, the routing process reflects a workflow of accountability and begins with the requestor. The workflow includes the supervisor, respective cabinet leader, budget analyst, and then the assistant superintendent, business services/CBO. The documentation reviewed during FCMAT fieldwork did not indicate that compensatory time was accrued by employees for the year under review.
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 regulation 4300.11 limits management employees to a maximum carryover of 25 days. Evidence reviewed shows that the district did not pay for excess vacation time at the end of 2023-24, following its bargaining agreement and administrative regulation rules. This signals that vacation balances have been maintained signaling effective practices to contain overages. The Vacation Use Form and a Vacation Plan Form were not submitted as documentation and not available on the district website. The previous location of the forms was in the Forms section on the HR webpage, which was inoperable during FCMAT fieldwork.

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 continue to provide clear processes that require preapproval of all overtime worked and should also include overtime that is compensated with time off. All overtime worked should continue to 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 assistant superintendent, HR 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.
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 work toward full implementation of 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 use 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 previous 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 the staffing configuration that designates two HR positions to handle the assignment of leave management with oversight by the director of HR. Additionally, the district should continue to provide ongoing training and professional learning to staff members in the HR Department assigned to the monitoring and management of employee leaves.

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
July 2025 Rating:	9



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. From that report, 30 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 on the first day of fieldwork for review.
2. All of the personnel files reviewed contained a file inspection sheet.
3. All of the personnel files reviewed contained an employment history record card, 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 two required trainings is over 83%. 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. 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 83% 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 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. Three certificated management files reviewed contained an evaluation completed within the last two years. Two classified management files reviewed contained an evaluation completed within the last two years.
9. Of the classified nonmanagement files reviewed, 80% contained an evaluation completed within the last two years whereas only 10% of the certificated nonmanagement files reviewed contained an evaluation.
10. The records reviewed included evidence of progressive discipline or the use of Performance Improvement Plans (PIPs) where applicable.
11. Of all files reviewed, 33% contained Social Security numbers (SSNs) or other personally identifiable information as compared to 57% at the time of the last review. The majority of unredacted SSNs were found on Public Agency Retirement Systems (PARS) forms and verifications of experience.

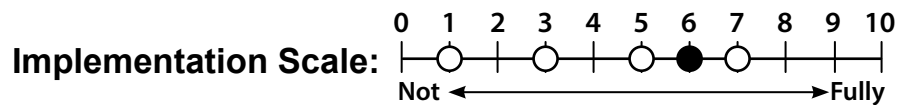
Recommendations for Recovery

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, 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
July 2025 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 leadership over the last year, the HR Department was affected by the reductions-in-force that were implemented for the 2024-25 school year. 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 the duties have been 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 Business Enhancement System Transformation (BEST) Human Capital Management (HCM) system, an HR and payroll system used for position control, personnel management, and payroll accounting. This process is cumbersome and transformational and will trigger the need for desk manuals to be updated with new procedures as the system was scheduled to be implemented in October 2024, but has been delayed to an April 2025 start date. 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. The district has been utilizing the HCM manuals provided by the Los Angeles County Office of Education (LACOE) and will ultimately need to use these broad resources to create specific desk manuals once the system has been 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 hire.
- 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.

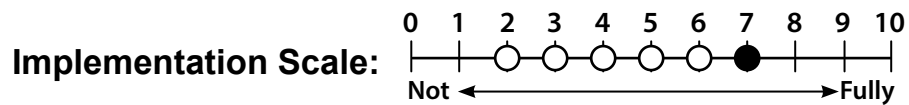
- Performance evaluations/discipline.
 - Master district calendar.
 - Ergonomics request/management.
 - HR/Risk procedures/desk manuals.
 - Department of Transportation drug/alcohol testing.
 - Technology trainings.
3. Employee forms and handbooks are available on the district website. Employee handbooks include certificated, substitute teacher, classified, classified substitute, custodial, and special education instructional assistant. All employee handbooks were revised in December 2024. All of the updated handbooks are available on the district's HR webpage.
 4. There is evidence of cross-training. Department staff 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.
 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 continue to 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 HR webpage.
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 HR webpage to communicate this information.

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
July 2025 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

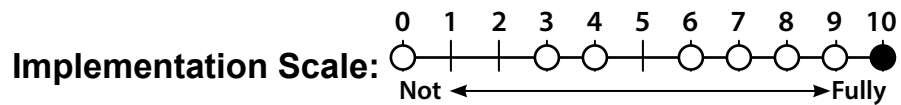
1. HR, Business Services, and Payroll continue to hold regularly scheduled meetings to coordinate employee issues, provide training, and prepare cross-departmental procedures and forms, which are stored in Airtable. The documentation reviewed indicated that the departments held meetings twice a month to discuss important payroll issues. Evidence provided to FCMAT included agendas with minutes for monthly meetings. Topics include procedures for salary increase processing, position control implementation, staff roles and responsibilities, staffing timelines, new overtime procedures, employee leaves, and various operational issues that require collaboration between the departments for resolution. 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
July 2025 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

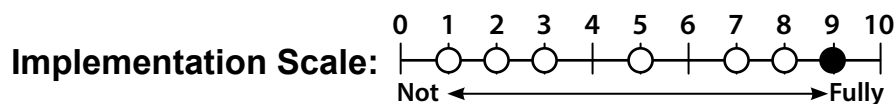
1. Evidence of training attended by HR staff during this reporting period was influenced by the scheduled BEST implementation. The training schedule to prepare the department for BEST implementation was intense and required frequent attendance, which limited opportunity for other HR operations trainings. Despite the intensive BEST schedule, the HR Department staff continued to regularly attend relevant professional development opportunities. It is important that the district continue to prioritize BEST support training and work to provide high-quality training for all staff members in their area of specialization.
2. There was no evidence of a training plan or corresponding professional learning budget for the HR Department staff.
3. The following trainings were provided to the HR staff:
 - HCM (BEST System Implementation):
 - New hire business process demonstration.
 - User Acceptance Training – staff attended six of the eight required training sessions.
 - ASCIP and Sedgewick – Leaves of Absence and Workers’ Compensation.
 - Proctor Exams, Virtual Interviews, EDD Hearings – Recruitment and Selection.
 - Frontline.
 - Credential Counselors and Analysts of CA – Credentialing.
 - PreK-12 School Districts Creditable Compensation Webinar.
 - ASCIP – Annual Notifications.
 - Affordable Care Act Reporting (four-part series).
 - Screening for Safety in Human Resources.

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 ensure 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, 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
July 2025 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 in the form of Classified Layoff and Particular Kinds of Services (PKS) layoff resolutions, which verify the implementation of reductions in force for certificated and classified positions for the 2024-25 school year. The reasons provided in board documents for elimination or reduction in staffing were due to school closure or the position was vacant. Interviews indicated the HR Department has worked to update and streamline job descriptions to accurately describe the work performed and create positions that serve the operational and instructional needs in the district. The documentation submitted also included numerous job descriptions that were updated, or newly created in the year in review.
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 processed PKS Resolution No. 26/2023-2024, which reduced certificated staffing by 53.0 FTE. The effective date of the reduction in staffing was June 30, 2024 and was effective at the start of the 2024-25 school year. In addition, the HR Department implemented procedures for managing staffing changes by creating a Google Drive to organize and provide communication regarding staffing. The Google Drive included enrollment projections, position control reports, staffing folders by school site, class size requirements, and budget reduction documents. Additionally, the HR Department met regularly with site administration and affected staff impacted by the school closures and resulting layoffs.
3. In addition to staffing meetings, the HR Department coordinated with principals to review current staffing, anticipated attrition due to resignations or retirements, employees on temporary contracts, and any anticipated nonreelections. The meetings also required coordination of voluntary and involuntary transfers due to displaced employees affected by the layoff, or overstaffing at a school site. 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. Additionally, the district created

a document, Demographics and Enrollment Projections, that provides certificated norms for staffing by grade level. The document was last updated in January 2024.

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. The district provided evidence related to the 2023-24 assignment monitoring or credential audit by the county office. The report indicated 243 misassignments of the 1,936 assignments reported; 158 were in general education assignments. Of the 243 misassignments, 179 were vacant positions, without a credentialed teacher assigned, leaving 64 teachers who were in an assignment they were not appropriately credentialed to teach. The percentage of misassignments reported in 2023-24 was higher than the prior year, and the number of vacancies is attributed to the number of teachers not appropriately credentialed for their assignment, 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

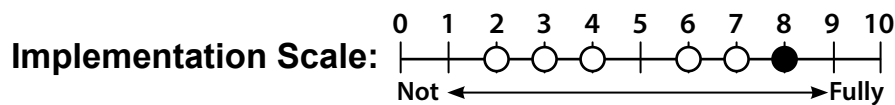
1. The HR Department should continue to collaborate with the Business Services and Educational Services departments, as well as school sites, to develop accurate enrollment projections no later than January of each year. The district should continue to use a shared Google Drive that includes staffing ratios and data, enrollment projections, and other staffing resources. The practice of regularly meeting with school sites to discuss staffing should continue.
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 use the SSA staffing procedures and work to establish classified staffing ratios for other job classifications. Certificated staffing ratios in the collective bargaining agreement should continue to be the formula used to determine staffing needs. The staffing ratios should be reviewed and updated at least annually and provided to site and department administrators. The Demographics and Enrollment

Projections document should continue to be implemented and should be reviewed annually to ensure the ratios align with the district's staffing needs.

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
July 2025 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 for the second time until April 2025 by 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 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. Documentation submitted during fieldwork notes that as part of the transition to the BEST system, the district is continually reviewing position control forms and workflows. However, any implemented changes made to the forms or workflow are on hold until the implementation to BEST is effective.

5. The HR Department has encountered significant operational difficulties in the data cleanup process required to transition to the BEST system. During the last review, staff provided examples of payroll inaccuracies, salary schedule errors, and other employment details that required correction. The HR Department has continued to work through the data correction process, which has heavily affected the HR Department workload due to the level of detail required to modify historical position control data. Staff also stated that inaccuracies with position control data were a core reason the implementation of BEST was delayed until April 2025.
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.

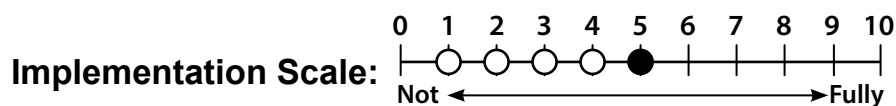
Recommendations for Recovery

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
July 2025 Rating:	5



7.1 Use of Technology

Professional Standard

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

Findings

1. 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, which was scheduled in October 2024 but delayed until April 2025. 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.
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 assistant superintendent, HR 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. Once the data is validated as accurate and up to date, it should be maintained consistently to properly document the district's staffing expenditures.
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. This is extremely difficult and creates opportunity for additional data errors. The extended timeline for the BEST transition pressures the HR Department to maintain multiple data sets of personnel information, creating difficulty in ensuring the staffing data is accurate. 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 that 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.
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 was delayed for a third time to April 2025 due to the difficulties with validating the data. 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.

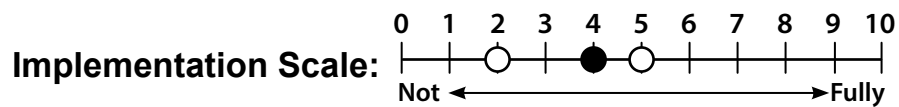
5. The HRS system drives the payroll system, and if an employee is not in the HRS system, payroll will not be generated for that employee. Similarly, if incorrect information is contained in HRS, payroll information will be incorrect.
6. See Standard 5.11 for additional findings related to position control.

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's 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
July 2025 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 webpage continues to be easily found from the district's homepage. The webpage 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.

The HR Department continues to use NEOGOV and other online recruitment and applicant tracking systems to handle classified and certificated recruitments. Hiring managers have been provided with training on how to access these systems to review applicant paperwork. HR staff and hiring managers across the district reported that this system works well for the recruitment and selection activities.

2. 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 and includes steps to ensure fiscal accountability (see Standard 5.11).
3. 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 use 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.
4. HR has maintained an effective onboarding process for new employees, which continues to be of significant benefit. In addition, the HR Department has continued to offer 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

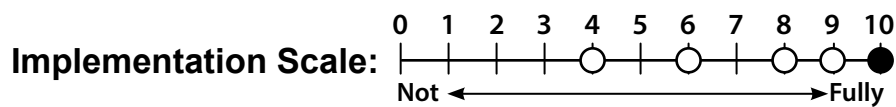
1. The district should continue to ensure recurring training, annually, for the existing technologies used by the HR Department staff. This continues to be especially important as the district is in the process of transitioning from the current HRS to the BEST HCM

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 HR 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
July 2025 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. The Education Code requires that all certificated employees with permanent status be evaluated at least every other year. Evidence indicated that 79% of probationary certificated employees were evaluated, and 80% of scheduled tenured certificated employees were evaluated. Of the 82 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, including principals, has a 64% 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, 292 classified nonmanagement employees (79%) 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.
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 provided six samples of completed improvement plans. 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 six PIPs (three classified and three certificated); however, interviews with principals indicated that many of them are not using 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. The district did not provide a list of all employees on a performance improvement plan so it is difficult to ascertain how many managers are using this tool to improve employee performance and document concerns.
9. The HR Department continues to provide support to evaluators who are working with struggling employees. Evaluators report that the assistant superintendent, HR is accessible and supportive.

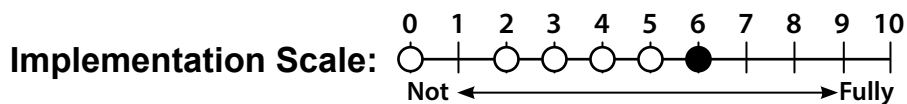
Recommendations for Recovery

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 assistant superintendent, HR 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.
8. The district should initiate a comprehensive review and update of all board policies and administrative regulations to align with current laws and CSBA guidelines. Partnering with CSBA and establishing a regular review cycle will ensure legal compliance, reduce operational risks, and support effective governance.

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
July 2025 Rating:	6



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

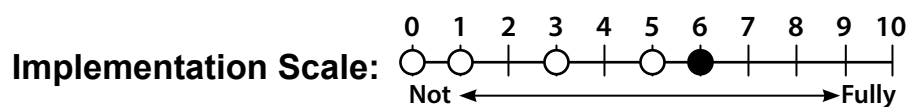
1. For ITA, the evaluation forms and the process have been updated and implemented through a subcommittee of the negotiations team.
2. A large number of certificated and classified nonmanagement employees have been evaluated in accordance with local collective bargaining agreements with an overall completion rate of approximately 72% (see Standard 8.1).
3. Negotiated changes to the certificated evaluation tool ensure that criteria are consistent with the California Standards for the Teaching Profession (CSTP) and the tool ensures that teachers meet minimum competencies when granted permanency status.

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. 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
July 2025 Rating:	6



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 webpage including the following:
 - Employee rights.
 - Company nurse.
 - Industrial injury clinics.
 - Physician predesignation.
 - Temporary pharmacy card.
 - Links to additional resources such as the Department of Industrial Relations (DIR) and the Division of Workers' Compensation.
 - Director II, Risk Management contact information.
2. In addition, risk management information can be accessed on the HR webpage 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 director II, 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 indicated that the district is using 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 reported that HR staff regularly meet with risk management to discuss the Ed Code Worksheets due to the overlap of leave types involved with industrial and long-term leave.

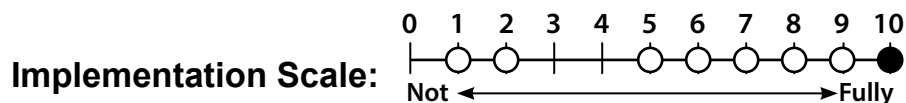
7. District staff report that the return to work process continues to be handled through the Americans with Disabilities Act Interactive Process and is managed internally. Significant and extensive cases may be outsourced to Shaw HR Consulting or Rehab West. The procedures and standardized forms include a Reasonable Accommodation Request Form. 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
July 2025 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

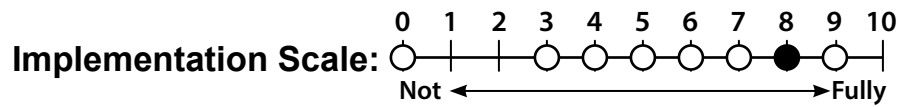
1. For this review period, ITA and Teamsters entered into a number of memorandums of understanding (MOUs) with the district and settled negotiations for two years. The agreements include a retention bonus, salary increases, a one-time off-schedule salary bonus, and vacation payout, along with other language modifications to noncompensation related articles. The district and ITA continue to engage in interest-based bargaining (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, has completed the new evaluation form and process for teacher evaluations and has implemented the new process for the 2024-25 school year.
2. The district confirmed that site and department administrators are still 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 Fully Implemented

July 2013 Rating:	0
July 2014 Rating:	0
July 2015 Rating:	3
July 2016 Rating:	5
July 2017 Rating:	7
July 2018 Rating:	7
July 2019 Rating:	8
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
July 2025 Rating:	8



10.3 Employer/Employee Relations

Professional Standard

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

Findings

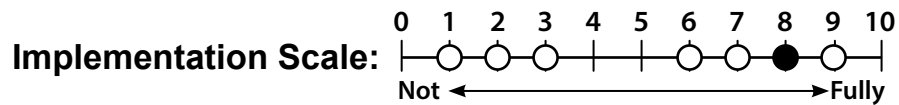
1. The grievance process is documented in the collective bargaining agreements, which are accessible, along with the forms, to administrators and staff on the HR webpage. This page is now easily accessible from the district's website.
2. One formal grievance was filed during this review period and it was resolved at Level II.
3. The district and ITA representatives indicated that the IBB process is still 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. The district provided evidence of training for principals in contract management emphasizing the grievance process.

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
July 2025 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 completed negotiations with ITA, Teamsters, and the district's unrepresented management employees. The AB 1200 public disclosure of collective bargaining agreement was presented to the board on August 7, 2024. This agreement provided a 2% salary increase to all employees in those groups. In addition, the agreement awarded a 5% one-time, off-schedule bonus to members of ITA. At an earlier board meeting, May 22, 2024, the district approved a one-time, off-schedule payment of 5% for all classified, confidential and management groups. Additionally, the district negotiated a tentative agreement with the same units to provide an 8% increase to the 2024-25 salary schedule. An AB 1200 disclosure was approved at the December 18, 2024 board meeting.
2. 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 still does not indicate that the district has conducted a contract risk analysis focused on contract language and its effect on student achievement, program, and fiscal implications.

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.

5. The district should conduct a thorough contract analysis of all collective bargaining agreements to assess their impacts on student achievement, educational programs, and district finances. This analysis will support strategic decision-making to ensure that agreements align with the district's educational goals and fiscal sustainability.

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
July 2025 Rating:	9

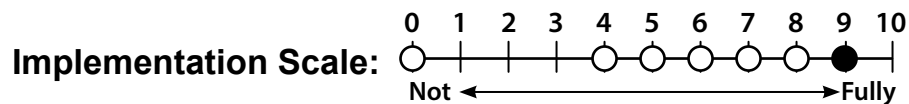


Table of Personnel Management Ratings

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	July 2025 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	6
1.2 PROFESSIONAL STANDARD – ORGANIZATION AND PLANNING The personnel function has developed a mission statement and objectives directly related to the LEAs 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	8
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	9
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	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	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	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	July 2025 Rating
3.9 PROFESSIONAL STANDARD – EMPLOYEE RECRUITMENT/SELECTION The personnel function has a recruitment plan based on an assessment of the LEA's needs for specific skills, knowledge, and abilities. The LEA has established an adequate recruitment budget. Job applications meet legal and LEA needs.	0	0	2	4	5	6	5	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	4	4	5	6	6
3.11 PROFESSIONAL STANDARD – EMPLOYEE RECRUITMENT/SELECTION Selection procedures are uniformly applied. The LEA systematically initiates and follows up and performs reference checks on all applicants being considered for employment.	2	2	4	6	8	9	6	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	7	7	8	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	7
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 86240, 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	9
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	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	9

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	July 2025 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	9
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	9
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	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	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	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	9

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	July 2025 Rating
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	8
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	5
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	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	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	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	July 2025 Rating
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. Certified 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	6
8.3													
PROFESSIONAL STANDARD – EMPLOYEE SERVICES The LEAs 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
9.5													
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	8
10.2													
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	8
10.3													
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	9
10.4													
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	7.57

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

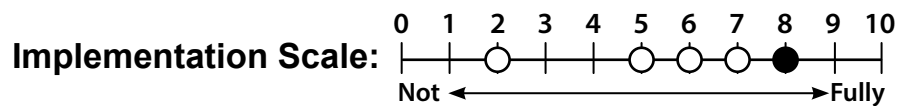
1. The Business Services and State and Federal Programs departments continue to collaborate regularly to ensure that funds are appropriately expended.
2. The Business Services and State and Federal Programs departments continue to provide ongoing budget training for principals, staff, office secretaries, and the school site program support specialists (SSPSSs) on all of the components regarding budget tracking and accountability.
3. The district consistently reviews and monitors site expenditure requests to ensure compliance.
4. A review of each school's School Plan for Student Achievement (SPSA) indicates that the district continues to spend Title I funds to supplement and not supplant services and materials provided by the district.

Recommendations for Recovery

1. The district should continue to review and update, as needed, site budget training 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. This should include how to connect SPSA strategies/activities directly to a resource code or budget line and continue to monitor compliance.
3. 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 Fully 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 Senate Bill (SB) 98, Section 102 (Chapter 24, Statutes of 2020) due to COVID-19 pandemic
July 2021 Rating:	5
July 2022 Rating:	6
July 2023 Rating:	6
July 2024 Rating:	7
July 2025 Rating:	8



1.2 Planning Processes

Legal Standard

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

Findings

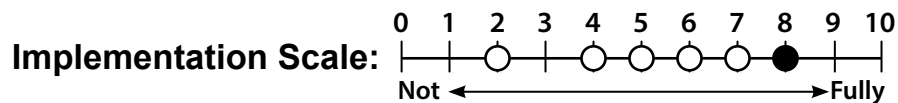
1. The district has moved from compliance to systematization to manage the School Site Council (SSC) requirements.
2. The State and Federal Programs Department has worked diligently in establishing structures and protocols to ensure that all schools meet and adhere to the mandated requirements. The district continues to provide direction regarding SSC composition requirements in its SSC training, and it is also explained in the SSC handbook.
3. The State and Federal Programs Department provides differentiated support to schools and site 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 Education Code (EC) 65000 and continue to ensure that each council receives training on its function.
3. The district should continue to provide differentiated assistance to schools and site leadership by the executive director of state and federal programs.
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 Fully 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
July 2025 Rating:	8



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. During the 2024-25 school year, the deputy chief academic officer implemented a districtwide Cycle of Continuous Improvement process to enhance instructional practices and leadership. Within each site's folder, assessment data is analyzed to look for trends, strengths, and areas of growth needed. The process provides an in-depth data analysis structure with actionable steps that embed the Cycle of Inquiry (CoI) process to improve student achievement.
2. Principals provided feedback to teachers to differentiate strategies to meet the needs of all students within Tier 1 instruction.
3. In collaboration with the Los Angeles County Office of Education (LACOE) and the California Collaborative for Educational Excellence (CCEE), the district regularly monitors the implementation of its Instructional Plan 2023-25 and Multi-Tiered System of Supports (MTSS) Plan.
4. The district identified three priority areas for the 2024-25 school year, which included: Professional Learning Community (PLC) implementation, Student Study Team (SST) process, and the continued MTSS Plan and related training. The ongoing implementation of PLCs and the Data Summit process are improving the instructional culture of the district.
5. The district continues to support principals with a focus on teaching and learning, providing differentiated support as needed. 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 continues to provide a variety of professional learning opportunities for district and site administrators as well as instructional coaches, teachers and site leadership teams.
7. The district leadership continues to communicate a commitment to high expectations and educational excellence through meetings, memos, training and guidance documents, with a clear focus on the PLC process to improve instruction and student achievement. Based on student assessment data as well as classroom observations, and high school course failure rates, these commitments and high expectations are yielding incremental results.
8. Middle school structure and opportunities are limited and vary widely between sites. Student experiences for grades 6-8 do not reflect appropriate preparation and

opportunities to successfully transition from elementary to high school settings and learning expectations.

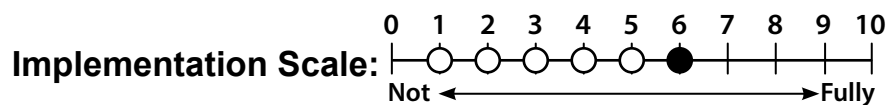
9. Classroom observations indicate a lack of rigorous and quality programs across grades 9-12.

Recommendations for Recovery

1. The district should continue to use the 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 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. For grades 6-8, the district should address middle school course offerings, the middle school program structure and opportunities to ensure appropriate middle level experiences as a bridge and preparation from elementary to high school. Providing a consistent program across school sites for grades 6-8 should be a focus in the planning and improvement process.
5. The district should refine and implement a clear, collaborative, and articulated plan to ensure all secondary students in grades 9-12 have access and support to rigorous 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
July 2025 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

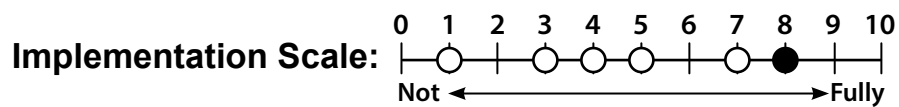
1. The district has a well-developed system that includes policies and plans that reflect fiscal alignment to measurable student outcomes and instructional goals.
2. Principals receive differentiated support developing their respective site budget and SPSA. State and Federal Programs staff continues to regularly monitor and communicate with sites regarding allowable expenditures to support the goals in the Local Control and Accountability Plan (LCAP), the Strategic Plan and SPSAs.

Recommendation for Recovery

1. The district should continue to differentiate support to ensure resources are aligned with measurable student achievement outcomes.

Standard Fully 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
July 2025 Rating:	8



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 provides standards-aligned, board-adopted curriculum in English language arts (ELA), mathematics, science, and social science to its teachers. Principals and teachers were trained during the summer and throughout the school year in the Amplify Core Knowledge Language Arts (CKLA), Amplify ELA and StudySync programs.
2. Through the PLC process, grade levels and departments have developed common formative assessments aligned to their program and standards.
3. The district is in its third 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. The PLC work continues to be productive and valued by teachers and leaders across the district.
4. Evidence of Tier 1 instruction and classroom interventions continues to vary as the new curriculum is implemented between sites and classrooms. The i-Ready program for mathematics is primarily used throughout the district for Tier 2 intervention for grades K-8. The district provided a variety of Tier 2 interventions, including the use of Hey Tutor in targeted classrooms, accelerated learning teachers (ALTs), and the use of targeted intervention aligned to their instructional program.

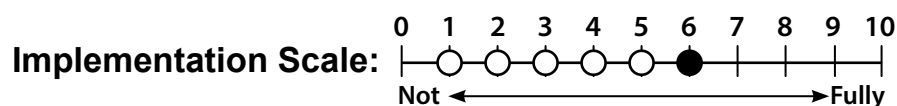
Recommendations for Recovery

1. The district should continue to:
 - Hold principals accountable for conducting classroom observations as directed by the district.
 - Conduct collaborative classroom walk-throughs with the principal, instructional leadership teams (ILTs) and deputy chief academic officer and provide differentiated coaching support to address any instructional deficiencies at the school site.
 - 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-12.
- 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 and rigor 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
July 2025 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 regular communication between the Information Technology (IT) and Educational Technology (EdTech) 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 teacher on special assignment (TOSA) 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), Dynamic Indicators of Basic Early Literacy Skills (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 process for data analysis and action planning. The district-adopted reading program for grades TK-8 does not include assessments available using technology, which creates challenges for teachers in the use of data to inform instruction. Leaders cannot analyze data as a system.

Recommendations for Recovery

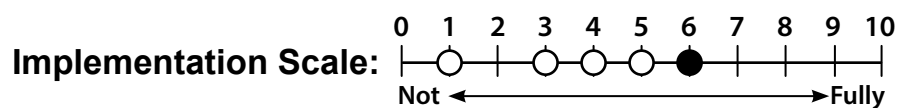
1. The district should continue to monitor the management and accuracy of student information through collaboration between the district IT staff and the Educational Services team.
2. The district should continue to strengthen the use of data to address the goals and action steps in all district plans at all levels (district, site, classroom, and department).
3. Site principals should monitor the implementation of PLCs to ensure assessment data drives discussions, goal setting, and actions. PLCs should use data to evaluate the impact of instruction and intervention.
4. 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.

5. The district should create technology-based assessments for the TK-8 reading program, including the analysis of results, so that teachers can easily use the data to inform 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
July 2025 Rating:	6



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

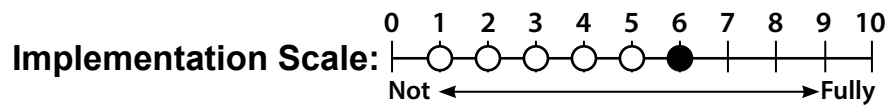
1. During this review period, the district implemented a new evaluation system with a new evaluation tool based on the California Standards for Teaching Profession (CSTP). It provided principals appropriate training and professional learning to support the implementation of the new system.
2. Principals and certificated managers continue to be evaluated based on the California Professional Standards for Education Leaders (CPSEL) standards.
3. Site administration uses a variety of observation forms to support individual classroom observations.

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 educational services leaders and principals at least monthly to gauge the degree of implementation of effective first instruction and to provide differentiated support to instructional staff.
2. The district should collaboratively develop a classroom walk-through tool to be used consistently by principals and leadership.
3. 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.
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.

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
July 2025 Rating:	6



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 Amplify CKLA, for grades TK-5, is now being implemented at all schools in the district. For grades 6-8, the district implemented the Amplify ELA and McGraw Hill Inspire Science at all schools. 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. For ELD, Amplify Language Studio was adopted to replace Journeys in grades K-5. For grades 6-8, Amplify ELD was selected to replace English 3D. For grades 9-12, StudySync ELD was chosen to replace English 3D.
3. The Fiscal Crisis and Management Assistance Team (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 students with disabilities (SWDs). Classroom observations demonstrated consistent use of the district-approved core instructional materials. Challenges of a first-year implementation of a new curriculum were observed.
4. The district is revising the MTSS Plan using the PLC and CoI processes to align to the curriculum that has been adopted. Schools are identifying students in need of additional support and providing interventions.
5. Some K-8 schools had additional PLC time built into their instructional day through the use of site funds.

Recommendations for Recovery

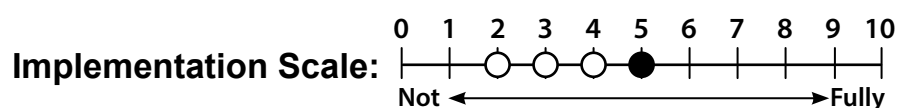
1. The district has implemented several new standards-aligned materials in the past two years and should continue to provide appropriate professional learning and support for staff. Schools should continue to monitor consistent implementation of district-identified core curriculum to ensure rigorous and effective first instruction.
2. The district should continue to systematically implement the PLC process during collaboration time for teachers to increase the focus on using the PLC process to analyze

data, adjust instruction based on that data, collect and analyze additional data to see if the changes were successful, continuing until student achievement is successful.

3. The district should investigate options for all K-8 sites to provide additional PLC time during the instructional day. The district should ensure that already identified PLC time at the secondary level is productively used for the identified purposes.
4. 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
July 2025 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

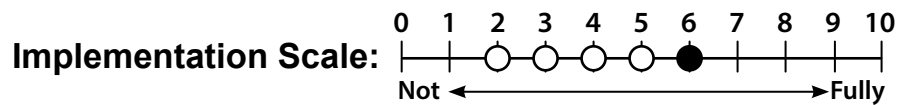
1. The district has planned, adopted and implemented academic programs as evidenced by the alignment between the LCAP, Instructional Plan 2023-25 and SPSAs.
2. The district collaborated with teachers and principals to create an assessment calendar that aligns with reporting periods and adopted curriculum.
3. The district continues to provide individual school composite reports that are updated regularly and easily accessible and usable. These reports include all relevant school-level data, such as attendance, academic achievement results, and English learner data.
4. During early release days/banked time, sites are analyzing the assessment results using the PLC process.

Recommendations for Recovery

1. The district and school site leaders 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 address pacing and 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 deputy chief academic officer should continue to hold all principals accountable for this process, especially at the secondary schools.

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
July 2025 Rating:	6



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

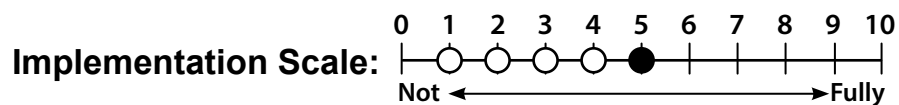
1. A districtwide system of required common assessments is developed and being implemented.
2. The district has worked diligently to reach the target of 95% participation rate for assessments. The district average for K-8 is at 94% or above in ELA and 94.5% in math. High school participation was at 80% in ELA and 85% in math for midyear benchmark assessments.
3. There is emerging evidence that the wide variety of data generated from the required common assessments is beginning to be used more consistently across the district.

Recommendations for Recovery

1. The district should continue to focus on the appropriate use of the data generated by 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.
3. The district should continue to use the continuous improvement cycle process 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. District level data should be monitored regularly and analyzed to be able to provide differentiated support to school sites.

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
July 2025 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

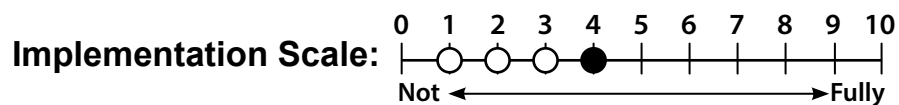
1. The district has developed a draft Technology Plan 2024-2029.
2. Although the effective integration of technology with instruction was a component of some of the classroom walk-throughs conducted by FCMAT, there continues to be inconsistent evidence that students use technology for collaboration, research or other instructional purposes besides accessing instruction and taking assessments.

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 beyond 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
July 2025 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

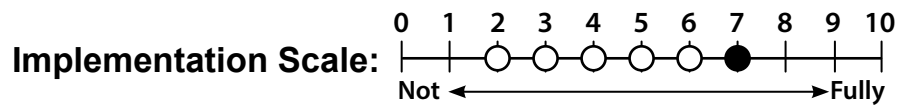
1. A review of district policy, professional learning opportunities, and interviews with district staff continue to indicate that most students are provided with equal access to educational opportunities regardless of race, gender, socioeconomic standing, and other factors.
2. Board policies continue 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. The Every Student Succeeds Act (ESSA) requires state agencies to determine school eligibility for Comprehensive Support and Improvement (CSI), Targeted Support and Improvement (TSI), and Additional Targeted Support and Improvement (ATSI). The district has moved from having four schools identified in CSI to zero schools in CSI. Two schools are in ATSI, a drop from three schools the year before, and 13 schools have no status, an increase from nine the year before.

Recommendation for Recovery

1. 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
July 2025 Rating:	7



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 University of California (UC) and California State University (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 is in its second year of a high school 4-by-4 schedule, providing flexibility to offer additional course offerings as well as intervention courses. Courses meet those needed by UC and CSU for 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 California School Dashboard (Dashboard), the district's 2023-24 graduation rates are as follows::

Graduation Rate by Student Group

Student Group	Number of Students in the Graduation Rate	Number of Graduates	Number of Fifth Year Graduates	Graduation Rate
All Students	343	278	4	81.0%
English Learners	114	77	2	67.5%
Long-Term English Learners	72	48	1	66.7%
Foster Youth	6	*	0	*
Homeless	14	9	0	64.3%
Socioeconomically Disadvantaged	326	271	4	83.1%
Students with Disabilities	81	59	2	72.8%
African American	112	94	0	83.9%
American Indian or Alaska Native	2	*	0	*
Asian	1	*	0	*
Filipino	1	*	0	*
Hispanic	221	176	4	79.6%
Native Hawaiian or Pacific Islander	2	*	0	*
White	1	*	0	*
Two or More Races	1	*	0	*

Source: California Department of Education ([CDE](#)) [Dashboard Additional Reports](#)

Note: An asterisk (*) indicates that the student group consists of less than 11 students, the minimum size for reporting.

Met UC/CSU Requirements - Number and Percentage of All Students in the Combined Graduation Rate

These tables show students in the combined four- and five-year graduation rate by student group who met the UC/CSU requirements.

ALL	All Students	African American	American Indian	Asian	Filipino	Hispanic	Pacific Islander	White
Combined Rate Total	87	26	*	*	*	56	*	*
Combined Rate Percent	25.4%	23.2%	*	*	*	25.3%	*	*

ALL	Two or More Races	English Learners	Long-Term English Learners	Socioeconomically Disadvantaged	Students with Disabilities	Foster Students	Homeless Students
Combined Rate Total	*	15	6	85	10	*	3
Combined Rate Percent	*	13.2%	8.3%	26.1%	12.3%	*	21.4%

Source: California Department of Education ([CDE](#)) [Dashboard Additional Reports](#)

Overall, only one-fourth of the district high school seniors are meeting UC/CSU requirements, a decrease of 2.7% over last year.

- As reported on the Dashboard, the district's 2023-24 College/Career Indicator (CCI) rates are as follows:

Percentage of Students by CCI Level for Each Student Group

I Level	All Students	African American	American Indian	Asian	Filipino	Hispanic	Pacific Islander	White
Percentage Prepared	14.5%	8.9%	*	*	*	16.1%	*	*
Percentage Approaching Prepared	21.8%	25.9%	*	*	*	20.3%	*	*
Percentage Not Prepared	63.7%	65.2%	*	*	*	63.6%	*	*

I Level	Two or More Races	English Learners	Long-Term English Learners	Socioeconomically Disadvantaged	Students with Disabilities	Foster Students	Homeless Students	
Percentage Prepared	*	7.1%	5.6%		14.6%	5.1%	*	14.3%
Percentage Approaching Prepared	*	10.7%	11.3%		23.0%	19.0%	*	14.3%
Percentage Not Prepared	*	82.1%	83.1%		62.4%	75.9%	*	71.4%

The combined cohort is used as the denominator to calculate the percentages.

Source: CDE Dashboard Additional [Reports](#)

- Overall, only 14.5% of all students are college/career ready, a decrease of 3.3% over the prior year.

As reported by the College Board, the district's 2023-24 advanced placement (AP) rates are as follows:

AP Exam Participation and Pass Rates Comparison (2023 vs. 2024)

Year	Number of Participants	Pass Rate (3,4, or 5)
2023	251	21.2%
2024	222	23.6%

Source: College Board results provided by the district.

Overall, of the students who take AP courses, only 23.6% passed the AP exams with a passing rate of 3, 4 or 5, an increase of 2.4% over the prior year.

- Classroom observations continue to reflect significant differences in and between the various high schools in effectiveness of instruction and student engagement level. Observations reflect a limited level of rigor in most secondary classes.

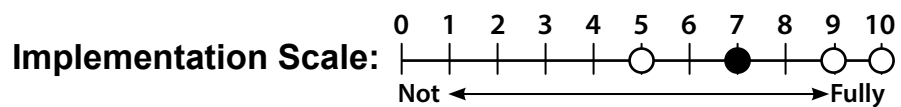
Recommendations for Recovery

- The district should ensure that it offers a comprehensive master schedule reflecting all A-G requirements 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 use the PLC process to analyze data to provide focused support to the student groups demonstrating disproportionality by race/ethnicity and gender and for certain student groups, such as ELLs, African Americans 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, provide individualized support and closely monitor students' access and completion to A-G requirements.
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 Partially 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
July 2025 Rating:	7



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. 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.
2. Students continue to be able to recover credits or improve D grades by completing the UC-approved coursework in these ways:
 - Apex online program.
 - Saturday School.
 - Summer School.
 - Referral to Inglewood Continuation High School.
3. 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:
 - Participation in the Southern California Regional Occupational Center (SCROC).
 - Participation in the El Camino College dual enrollment program.
 - Targeted classes from other higher education institutions.
4. The district was awarded an Early College High School (ECHS) grant in partnership with El Camino College. The purpose of the grant is to allow students to earn a high school diploma and college credits while still in high school.
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 contract for tutoring to support students continues to be in place.
6. The district has a 4-by-4 schedule to support timely intervention. Intervention programs are not consistent or systemic at comprehensive high schools.
7. The district's 2023-24 Apex data for alternative participation and completion indicates that 828 students accessed learning through Apex alternative learning, and 546 completed one or more classes. For the same period, 1,016 Apex courses were completed with a passing

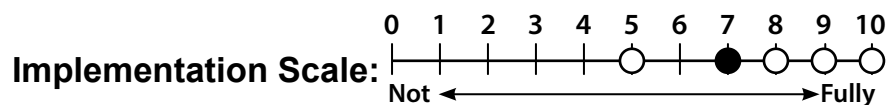
rate of 75%. Summer school data reflected 342 students in attendance with 65% of the coursework completed with a grade of C or better.

Recommendations for Recovery

1. Counselors should closely monitor students moving 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 and complete coursework in SCROC, summer school, Saturday school, the independent study program, the Apex online program and the El Camino College concurrent enrollment program, if eligible.
3. The district should focus on effective Tier 1 instruction at the comprehensive high schools, with appropriate and timely support and intervention to ensure students experience initial success and continued progress. The focus should be on reducing the high demand and need for repeat opportunities to complete prescribed courses of study for high school graduation.

Standard Partially 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
July 2025 Rating:	7



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

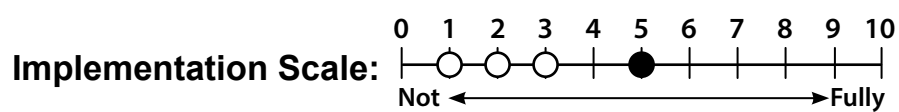
1. Compliance has been a continued focus for the special education leadership team, including:
 - Individualized Education Plan (IEP) compliance and accountability.
 - Systemic procedures for special education.
 - Professional learning and training.
 - Data monitoring and systems alignment.
 - Collaboration and communication.
2. The district is a member of the Southwest Special Education Local Plan Area (SELPA) and utilizes the Southwest SELPA Procedural Manual as a resource to adhere to legal requirements in special education.
3. 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.
4. The district's special education data TOSA is responsible for reconciling the special education information system (SEIS) with Aeries to ensure that all SWDs were appropriately identified and coded. The district continues to struggle with this reconciliation.
5. 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 Southwest SELPA Procedural Manual.
 - 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 by providing weekly reconciliation reports reviewed by the executive director of special education in collaboration with the IT Department.
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
July 2025 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 2023-24 Least Restrictive Environment (LRE) Report on DataQuest indicated the following for the [district](#):

Report Totals

Name	Special Education Enrollment	Regular Class 80 Percent or More of the Day	Regular Class 40 to 79 Percent or More of the Day	Regular Class 39 Percent or Less of the Day	Separate School & Other Settings	Preschool Setting	Missing/ Unknown
Inglewood Unified	1,141	43.4%	8.9%	34.9%	7.4%	5.3%	0.0%
Los Angeles	164,719	52.9%	15.7%	20.2%	3.2%	8.0%	0.0%
Statewide	749,205	55.8%	16.2%	18.6%	2.7%	6.7%	0.0%

Source: California Department of Education ([CDE](#)) [Dashboard Additional Reports](#)

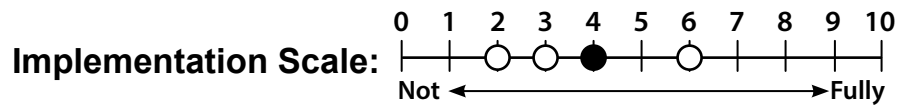
2. The district established a priority to increase the percentage of SWDs served in the LRE. This is reflected in the Compliance and Improvement Monitoring (CIM) plan, which it continues to implement and review.

Recommendations for Recovery

1. The district should regularly communicate an expectation that students with disabilities are educated to the maximum extent possible in the LRE.
2. The district should continue to communicate and collaboratively implement the strategies identified in the CIM Plan.
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).
4. The district should analyze the LRE data by district and school level and regularly share with site leadership, general education and special education staff to increase learning opportunities and success in the LRE.

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
July 2025 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, and individual 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, African Americans, 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. 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 (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).
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 more students engaged 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 has identified the use of small group instruction to provide Just-In-Time and more intensive instruction based on data as a districtwide strategy. The quality of small group instruction varies and does not reflect the standard of rigor.
4. Although the district team developed a plan to focus on three AVID strategies: focused note taking, quick writes and intentional collaborative groupings, classroom observations reflected the emerging implementation of these strategies.

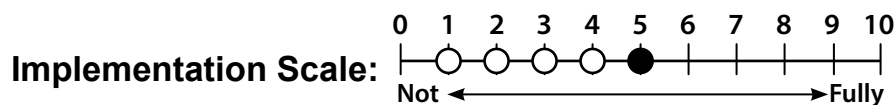
Recommendations for Recovery

1. The district should continue to focus on student achievement by using 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 walk-throughs with principals using quantitative and qualitative data.
 - 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
July 2025 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

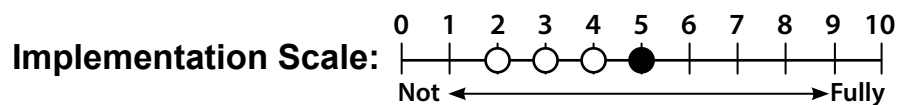
1. The quality of the delivered designated ELD instruction continues to vary across the district and in some school sites. There continues to be a need to develop, train and implement integrated ELD strategies districtwide for the classroom instructional settings.
2. High schools offer ELD in a two-block 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 plan. MTSS implementation has been strengthened during the PLC process. 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 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 underperforming students, SWD and ELLs. Principals should continue to observe classrooms to ensure sound instructional strategies that provide access to the core curriculum for the identified student groups.
3. 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
July 2025 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 common formative assessments developed during PLCs.
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 programs but is still working on clearly defining qualifications for intervention programs/courses.

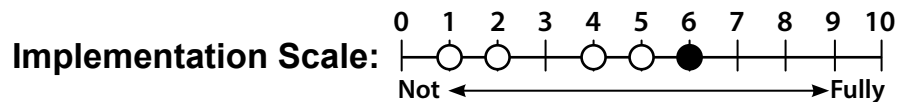
Recommendations for Recovery

1. The district should analyze and monitor measurable academic 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 continue to provide ongoing professional learning 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 continue to implement diagnostic and progress monitoring assessments at the K-5 level, 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.

4. The district should use the PLC structure to define and implement a progress monitoring process at the secondary level (6-12) to determine student needs for Tier 2 and 3 supports.
5. As appropriate, the district should include assessments at the K-12 levels, 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
July 2025 Rating:	6



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

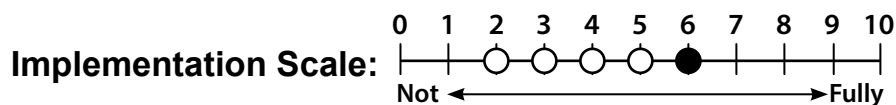
1. The district has developed a clear plan for ELLs that explains how programs for ELLs comply with state and federal regulations and meet the quality criteria established by the CDE.
2. Designated ELD instruction was observed in classrooms throughout the district in accordance with the district English 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 students' needs after they have exited the ELL program.
4. In some classrooms and at some school sites, data is 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.
6. There is one traditional dual immersion program at Woodworth-Monroe, and a new Spanish foreign language program at Frank D. Parent Elementary that is in the early implementation stage.
7. The English learner (EL) director provides weekly updates to principals 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 focus professional learning on integrated ELD instruction across all grade levels.
6. The district should carefully review implementation and changes in program delivery for the dual language program at Woodworth-Monroe. The district should also closely monitor the Spanish program at Frank D. Parent Elementary to be sure the district has the capacity and staffing to implement this innovative program.

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
July 2025 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

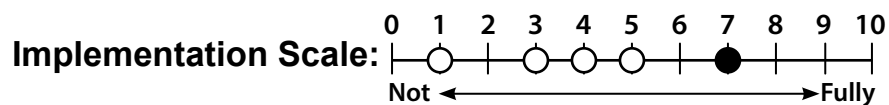
1. Every site is supported by an instructional coach with a focus on small group instruction. The district also provided two high school and one ELD instructional coaches to support students. Teachers reported that instructional coaches were effective support for schools.
2. The district has provided schools with an SSPSS, a TOSA for categorical and operational support, to assist principals and teachers in identifying specific student needs.
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.
4. The district continued to provide special education program specialists to support both instruction and compliance at the school site level.
5. The district contracted services with outside providers to deliver direct coaching support for principals and teachers, through Solution Tree, Amplify, and StudySync.

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.
4. With multiple types of coaches, both internal and external, working with the same groups of teachers and principals, ensuring coherence in coaching support should be a priority for the district.

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
July 2025 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 process for supporting students and parents in their understanding of the necessity of meeting A-G requirements. However, a focused process for monitoring the data and supporting students to meet A-G requirements is not resulting in improved A-G completion rates.
3. The district has narrowed the number of complete pathway options for students and has been looking for ways to appropriately staff the pathway courses with certified career technical education (CTE) teachers. While students have a variety of CTE options, the district's college and career readiness, which includes A-G data, indicates a lower combined completion rate of 13.1% as compared to last year of [17.8%](#).

Completed at Least One Career Technical Education (CTE) Pathway – Number and Percentage of All Students in the Combined Graduation Rate

These tables show students in the combined four- and five-year graduation rate by student group who completed at least one CTE Pathway with a grade of C- or better (or Pass) in the capstone course.

ALL Combined Rate	All Students	African American	American Indian	Asian	Filipino	Hispanic	Pacific Islander	White
Combined Rate Total	45	10	*	*	*	33	*	*
Combined Rate Percent	13.1%	8.9%	*	*	*	14.9%	*	*

ALL Combined Rate	Two or More Races	English Learners	Long-Term English Learners	Socioeconomically Disadvantaged	Students with Disabilities	Foster Students	Homeless Students
Combined Rate Total	*	8	8	43	12	*	0
Combined Rate Percent	*	7.0%	11.1%	13.2%	14.8%	*	0.0%

Source: California Department of Education ([CDE](#)) [Dashboard Additional Reports](#)

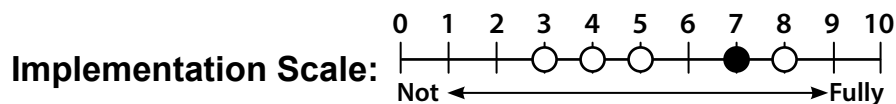
An asterisk (*) indicates that the student group consists of 1-10 students which is below the minimum size for any reporting.

Recommendations for Recovery

1. The district should continue the partnerships with higher education to provide a variety of dual enrollment opportunities for students.
2. The district should utilize the existing A-G monitoring process consistently as an early warning system to ensure that focused support improves the A-G completion rates for students.
3. The district should determine the viable CTE pathway options for students and continue to appropriately staff the current CTE pathways.

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
July 2025 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

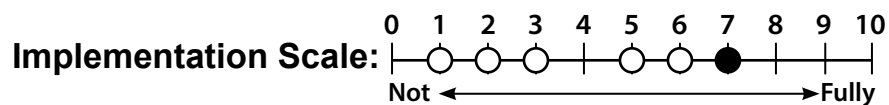
1. Through the PLC process, there is more evidence that data from the required assessments is being used more systematically across the district to improve classroom instructional practices.
2. District expectations for the use of a PLC process to review and analyze data from district-required assessments continue to be articulated during training and in memos from the assistant superintendent of educational services.
3. The district has developed a comprehensive assessment system that includes summative, formative and diagnostic assessments.

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.
2. The district should continue to focus on the full implementation of the PLC process 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
July 2025 Rating:	7



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

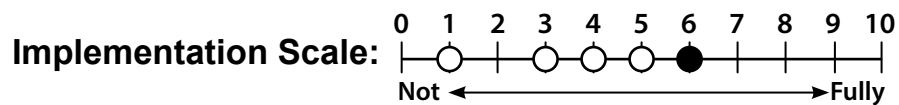
1. The district established a participation rate of 95% for state and district assessments. Middle-of-the-year participation rates for ELA reflected a K-5 rate of 94%, middle school rate of 97.5% and high school rate of 80%. For mathematics, the completion rates for grades 1-5 were 94.8%, grades 6-8 were 94%, and high schools were 84.75%
2. 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.
3. The district continues to have difficulties with timely rostering and transition of data between instructional years.
4. The district has developed a timely school data profile for every school that is regularly updated after every testing cycle.

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 provide differentiated support to school site leaders and teachers as needed. The assessment and technology advisor should regularly meet with the school principal, the instructional coach, and SSPSS to ensure data review is collaboratively analyzed by site leadership and staff.
3. 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.

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
July 2025 Rating:	6



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

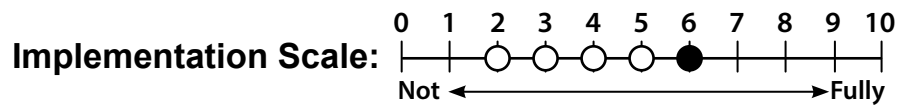
1. The district provides ongoing professional learning to both administrators and instructional staff on the use of assessment results as a data point for instructional grouping, targeted reteaching, and classroom intervention and/or acceleration.
2. Through the implementation of the PLCs, the district has empowered school staff to use data from the district-required assessments. There continues to be inconsistencies in addressing student needs across schools.
3. The district has provided a variety of layered interventions to address Tier 2, including Hey Tutor, ALT teachers, Boost, Apex, Math 180 and Saturday School. 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.
4. Gifted and Talented Education services are provided. A system for program identification is in place and program offerings include extended day and Saturday School.
5. The district implemented data summits, which included principals and their Instructional Leadership Team. This is dedicated time for the group to review, discuss and analyze site-level data and plan for addressing individual site needs.

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.
2. At each monthly instructional principals' meeting, the district should continue to increase site administrators' knowledge of curriculum, instruction and assessment for supporting effective teacher use of data to provide differentiated instruction.
3. At the secondary level, continue a focus on the use of assessment data to impact instruction and intervention.

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
July 2025 Rating:	6



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

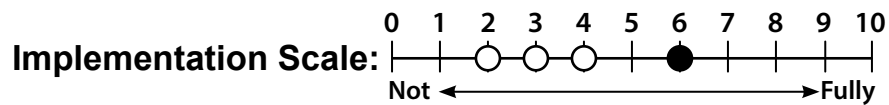
1. District expectations and instructional priorities for the use of adopted core instructional materials have been established and communicated verbally and in written form to principals and teachers. Site visits revealed higher use of core instructional programs/materials.
2. The district expectation is that principals will observe classroom instruction regularly and thus it 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, the use of prioritized instructional practices and to provide appropriate support to those teachers to increase their instructional effectiveness.
3. The deputy chief academic officer visits schools monthly to observe classroom instruction with the principals and review classroom instructional practices.
4. The deputy chief academic officer and the EL director continue to provide routine data chats and differentiated support to principals.
5. The district continues to support principals to refine their individual coaching skills to support the implementation of effective instruction for all students.

Recommendations for Recovery

1. Schools should continue to conduct walk-throughs with site teams resulting in school-level feedback and measurable actions.
2. The deputy chief academic officer should continue to regularly meet with principals to review classroom monitoring activities and develop individualized specific, measurable, achievable, relevant, and time-bound goals and actions for their respective sites.
3. Site based leaders should continue to conduct regular classroom walk-throughs resulting in individual feedback and measurable actions, to ensure fidelity of program implementation.

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
July 2025 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 Southwest SELPA Procedural Manual 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 Southwest SELPA Procedural Manual. 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.
4. The district continues to use the IEP Audit Tool to randomly check IEPs for compliance measures. The data is collected to ensure communication regarding expectations, needed improvements and focused professional learning and support.
5. The district developed a contingency plan for special education staffing; however, the district continues to struggle to fully staff special education positions, which contributes to the number of IEPs out of compliance.

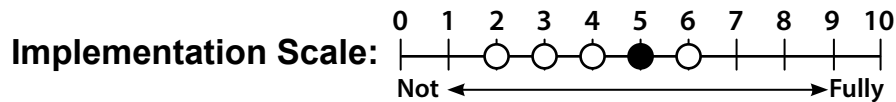
Recommendations for Recovery

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 Southwest SELPA Procedural Manual to support this process.

3. The district should continue to provide ongoing professional learning to site principals and both general education and special 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.
5. The district should collaborate with the Human Resources Department to fill vacancies in the special education classes to ensure continuity and effective special education opportunities for identified students.

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
July 2025 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

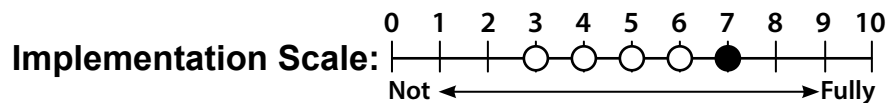
1. The district has provided more targeted professional learning focused on its goals and has expanded ongoing training in PLCs.
2. The district, in collaboration with bargaining units, dedicated uninterrupted time on early release days/banked time to strengthen the PLC work.
3. All schools used identified 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 follow up with implementation of professional learning trainings. In their given roles, all attendees should leave the professional learning with clear expectations of their responsibility for implementation.
2. The deputy chief academic officer and assistant superintendent of educational services should follow up and monitor the principals' systemic implementation of the PLC process to collectively analyze data and follow-up actions.
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
July 2025 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

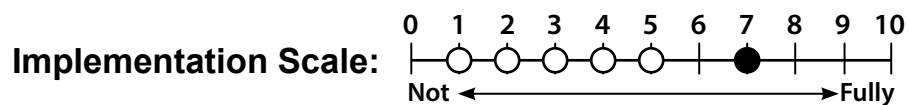
1. Early release days/banked time continues to be used, providing schools with 90 minutes of professional learning on Tuesday afternoons.
2. The district invested in a multiyear contract with Solution Tree to provide ongoing professional learning on PLCs to support the effective use of the early release days/banked time.
3. The district has provided ongoing professional learning on the use of data to target student needs.
4. The high schools utilize 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 should continue to ensure structured collaborative time in all schools for PLC time for all teachers, and to explore additional ways to increase collaboration opportunities targeted to meet district priorities.
3. The district and ITA should continue to prioritize the use of early release days/banked time for professional learning.
4. 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 6-8, 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
July 2025 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

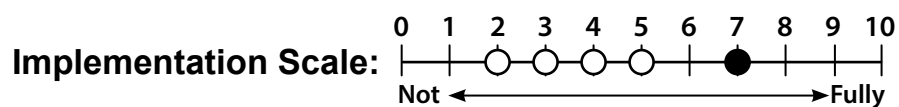
1. The district prioritized professional learning funds dedicated to specific and targeted professional learning in PLC, leadership development and both the Amplify CKLA and StudySync curriculum implementation. Professional learning is linked to identified goals in the LCAP and the Instructional Plan 2023-25.
2. The district continues to focus on the effective implementation of PLCs at the secondary level. There continues to be a need to provide coaching that addresses the needs of teaching adolescents and specific content areas.
3. The district contracts with external vendors to provide coaching for principals and teachers.

Recommendations for Recovery

1. The district should continue to implement 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 continue to monitor the connection between professional learning and classroom implementation using a classroom observation tool based on the district's focus goals.
4. 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
July 2025 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 assistant superintendent of business services. The director of educational technology reports to the assistant superintendent of 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 special education data input, although all CALPADS certifications were submitted timely for this review period.

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 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 across the district and provide differentiated support for individual school site challenges.

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
July 2025 Rating:	6

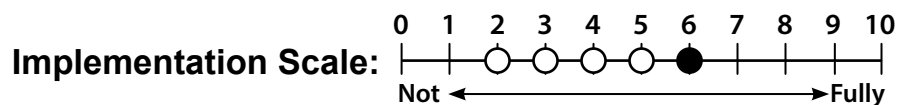


Table of Pupil Achievement Ratings

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	July 2025 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	8
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	8
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	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	8
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	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	July 2025 Rating
1.8	3	1	3	3	4	4	4	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	4	4	5	5	6
1.9	1	1	1	2	2	2	2	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	2	3	4	5	6
2.1	4	2	3	3	3	3	2	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	2	3	4	5	5
2.3	4	2	3	3	3	3	3	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	3	3	4	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	July 2025 Rating
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	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	4
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	7
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	7
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	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	July 2025 Rating
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	5
3.10													
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	4
3.12													
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	5
3.13													
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	5
3.15													
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	6
3.16													

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	July 2025 Rating
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	6
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	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	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	7
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	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	July 2025 Rating
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	6
4.5													
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	6
4.10													
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
4.12													
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	7
5.1													

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	July 2025 Rating
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	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	7
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	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	6.16

Financial Management

1.1 Internal Control Environment

Professional Standard

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

Findings

1. Board policies and administrative regulations are a vital component of internal control and provide the guidelines and directives necessary for a district and its personnel to operate. The district subscribes to the California School Boards Association's (CSBA's) GAMUT online services, making its adopted board policies and administrative regulations accessible from a link on the district's website.
2. The district has adopted several board policies and administrative regulations to demonstrate and support a culture of high integrity and ethical values, including:
 - Board Bylaw (BB) 9270-Conflict of Interest, revised on January 8, 2025, outlines the requirements for board members and designated employees to annually disclose any conflicts of interest.
 - Board Policy (BP) and Administrative Regulation (AR) 1313-Civility Policy, revised on June 21, 2023, promotes mutual respect, civility and orderly conduct among district employees, parents/guardians and the public. The district's website still lists the policy under the previous number, 1313.01, and certain exhibits referenced in the policy are not available online. BP 1313 also incorrectly cites BP 5146 regarding Married/Pregnant/Parenting Students rather than BP 5131.4, which covers campus disturbances.
 - BP and AR 3400-Management of District Assets/Accounts, adopted on August 4, 2014 and revised on January 17, 2024, recognizes internal control procedures and fraud prevention in transactions, such as 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.
 - BPs 4119.21, 4219.21 and 4319.21-Professional Standards, and their corresponding exhibits, set ethical standards and codes of conduct for district employees. 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 does not have a board policy committee; instead the county administrator and executive cabinet review policy updates. The district revised many policies and administrative regulations and adopted several new policies during this review period. The district

communicates policy changes to staff via email, linking to the updated policies on the district website.

3. Board members and employees designated in the district's Conflict of Interest Code (BB 9270) are required by Government Code (GC) 87500 to file an annual statement of economic interests, known as Form 700. Although the latest revision of the Conflict of Interest Code simplified disclosure categories, minor inconsistencies still exist between designated positions in the code and the organizational charts, including variations in titles and the omission or inclusion of certain administrative positions (e.g., the director of after school programs is not included as a designated position on the revised exhibit).
4. In January 2025, the district provided training on conflict of interest and Form 700 filing requirements. The Fiscal Crisis and Management Assistance Team's (FCMAT's) review of Form 700s for 2024 showed no material errors. However, the district lacks a process for collecting Form 700s from employees assuming or exiting positions that require the filing. Consequently, Form 700s were not provided to FCMAT for several appointments to and exits from designated positions during the period under review. 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 2024-25 does not include disclosure categories, or dates for assuming or exiting office. Including such information would assist in monitoring compliance with BB 9270 and GC Sections 87302, which provide for filing Form 700 annually, within 30 days of assuming office and within 30 days of leaving office.
5. The district engaged an independent accounting firm for its annual audit. With the auditor's concurrence, the district requested a 90-day extension for the 2023-24 audit report deadline (i.e., December 15, 2024) due to a delay in receiving its other post-employment benefits (OPEB) actuarial report. The final audit report, dated March 12, 2025, issued a qualified opinion on certain state programs due to compliance findings related to classroom teacher salaries, home-to-school transportation, unduplicated pupil counts, and the Expanded Learning Opportunities Program.
6. Additionally, the audit identified material weaknesses and significant deficiencies in internal controls across multiple business functions, indicating the district's assets are vulnerable to misstatement, theft, or fraud. While the district has reduced the overall number of audit findings in recent years, it continues to experience new findings classified as material weaknesses or significant internal control deficiencies. The 2023-24 fiscal year audit reported 13 audit findings, six fewer than the previous year, but nine were repeated or partially repeated from the prior year. Of the findings, five indicated either a financial penalty or potential funding loss.
7. Formal operational policies and procedures establish protocols for completing, reviewing, and overseeing routine business functions. When designed, implemented, and followed properly, these procedures enhance the internal control structure, and reduce the risk of errors, fraud, misappropriation of funds and other illegal acts. Written procedures

should also ensure that such occurrences are detected promptly. The district has several departmental procedural manuals outlining processes for key departmental duties. While these manuals support the essential functions for administrators and staff to follow, they are not standard operating procedures (SOPs) for the routine duties of all departmental employees. Business services staff continue to prepare and maintain desk manuals to document individual duties.

8. Establishing and maintaining a fraud prevention program is critical for deterring fraud. Common methods for detecting fraud include employee tips, either reported to supervisors or through an anonymous hotline. These methods are most effective when employees have easy 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 November and December 2024, the district trained administrators, principals, and office managers on its WeTip program, which allows for the anonymous reporting of tips related to crimes such as workers' compensation fraud, discrimination, harassment, threats, safety violations, burglary, and weapons. To promote the program, the district distributed written communication to all employees and the community, provided promotional materials for all school sites and district locations, and included links to the hotline on both district and school site websites. Interviews with employees indicated that they are aware of the WeTip hotline and how to report incidents. The director of risk management facilitates monthly meetings with other district administrators (i.e., county administrator, assistant superintendent, business services/chief business official (CBO), and director of safety and student support) to review submitted tips and coordinate the district's response.

9. Assembly Bill (AB) 2158 (Chapter 279, Statutes of 2022) expanded mandated ethics training to include all local agency officials, regardless of whether they receive compensation, salary, stipend or expense reimbursement for their official duties. GC 53235 requires that all local agency officials, including school district governing board members, complete at least two hours of training on general ethics principles and ethics laws every two years. Further, GC 53235.1 specifies that new governing board members complete the training no later than one year from the start of their service. In November and December 2024, two governing board members and the county administrator completed CSBA ethics training.
10. The district has implemented annual employee notifications that include sections on the district's Code of Conduct and Code of Ethics. These notifications are distributed to all employees, including substitutes, and require each employee to acknowledge 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..." Both the certificated and classified employee handbooks also contain sections addressing the district's Code of Conduct.
11. Communication, training and routine monitoring of processes and procedures are crucial to ensure control activities are effective. The district continues to experience turnover in key leadership positions such as the assistant superintendent, business services/CBO position in the Business Services Department (i.e., the previous CBO, who started with

the district in June 2022, left the position in June 2024; the district filled the position in August 2024). This turnover, particularly within the Business Services Department, challenges the district's ability to maintain strong internal controls and effective communication.

Despite the turnover, business services staff reported holding weekly department meetings with the current assistant superintendent, business services/CBO, as well as regular meetings with department directors. Additionally, some business services staff members meet with staff from other departments and school sites. Routine or as-needed meetings are held between the Business Services, Human Resources (HR) and Risk Management departments to collaborate on and address cross-departmental issues. The Business Services Department also offers training and provides regular updates to principals and office managers during their monthly meetings.

12. External audits, internal reviews, and investigations present opportunities for growth by helping staff identify specific issues of concern and develop collaborative plans to improve practices. An audit committee can serve to monitor the district's progress in addressing audit findings, particularly those identifying weaknesses in internal controls and presenting potential risks for fraud, misappropriation of funds or other illegal practices. A well-functioning audit committee can improve the district's internal control system by fostering an environment where fraud and other illegal practices are not tolerated, and all allegations are thoroughly investigated.

The district has established an Audit and Finance Advisory Committee to advise the county administrator/advisory board on financial issues, including the resolution of internal and external audit findings. During this review period, the committee focused primarily on budget-related issues. Interviews with some members indicated that the committee lacks a regular meeting schedule and is still developing its audit oversight role. Since January 2024, the committee has met three times and includes the following members: county administrator; advisory board member (two representatives); assistant superintendent, educational services; assistant superintendent, business services/CBO; 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).

Recommendations for Recovery

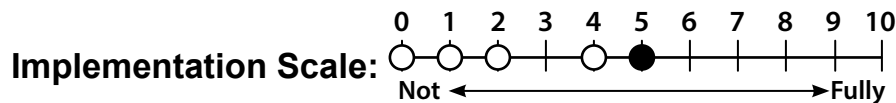
1. The district should continue to routinely review and update board policies and administrative regulations. Department administration and management staff should continue to actively contribute to the review and proposed revision of policies and regulations specific to their areas of authority.
2. The district should continue to modify standard language provided by CSBA's GAMUT policy service, tailoring each policy to the district's specifics and removing all nonapplicable language. The district should ensure all referenced exhibits are accessible on the district's website and correct any inaccurate references, such as in BP 1313, which incorrectly cites BP 5146 instead of BP 5131.4.

3. The district should continue its practice of regularly emailing staff about newly adopted board policies and administrative regulations to ensure all staff are informed and can easily access the information.
4. The district should align positions in the Conflict of Interest Code with the district's organizational chart, ensuring consistency in position titles and designated disclosure categories. The district should regularly review and update the list of designated positions to include any newly created administrative roles.
5. The district should develop a formal process to collect Form 700 filings when employees assume or exit designated positions and maintain a comprehensive tracking system that includes disclosure categories and dates for assuming or exiting office to ensure compliance with legal requirements.
6. The district should continue to ensure the staff responsible for completing and collecting Form 700s are properly trained on the submission rules, including timeframes covered by the forms and how to review submissions for completeness, accuracy, and the correct jurisdiction.
7. The district should ensure timely completion of the annual audit report and implement corrective action plans to address identified material weaknesses and significant deficiencies. The district should conduct regular internal reviews to monitor the resolution of audit findings and prevent recurring issues.
8. The district should continue to implement and monitor operational procedures to ensure effective and efficient operations and safeguard district assets, prevent errors, fraud, and other risks, and provide for robust internal controls.
9. The district should continue to update comprehensive policies and procedures, including departmental procedural manuals, employee desk manuals or SOPs, and establish a process to regularly update and review to ensure the information remains relevant and effective.
10. The district should continue to promote its WeTip anonymous reporting program to ensure that all staff are familiar with it. The district should continue to review its response protocols to ensure timely and appropriate investigation of reported tips.
11. The district should continue to comply with state-mandated ethics training for board members and notify employees annually of the district's policies regarding professional standards, including its codes of conduct and ethics.
12. The Business Services Department should continue holding regular meetings and collaborating with other departments to provide training that ensures compliance with operational procedures. Principals, office managers and other staff members who attend informational meetings and receive communications about district policies and procedures should promptly share relevant information with their school sites and departments.

13. The district should establish a regular meeting schedule for the Audit and Finance Advisory Committee to strengthen its oversight role and expand the committee's focus beyond budget-related matters to include systemic monitoring of internal and external audit findings. Additionally, meeting agendas and minutes should continue to 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 Senate Bill (SB) 98, Section 102 (Chapter 24, Statutes of 2020) due to COVID-19 pandemic
July 2021 Rating:	2
July 2022 Rating:	2
July 2023 Rating:	2
July 2024 Rating:	4
July 2025 Rating:	5



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 15, 2025 outlines three divisions under the county administrator: the assistant superintendent, business services/CBO; assistant superintendent, human resources; and assistant superintendent, educational services. Each division also maintains separate organizational charts further specifying lines of authority. The charts identify positions that are established, including those currently vacant.
2. In some instances, the lines of authority on the organizational charts are inaccurate or position titles differ between charts. For example, the business services organizational chart dated November 4, 2024, shows the fiscal services/budget analyst as having direct line authority over the fiscal compliance coordinator. However, interviews indicate that the executive director of fiscal services supervises the fiscal compliance coordinator. In another example, the educational services organizational chart dated November 4, 2024, lists a director of community schools and support while the districtwide organizational chart shows a director of community schools and attendance. Similarly, the director of educational technology position is titled as such on some charts (e.g., education technology organizational chart) but is referred to as the director of information technology on others (e.g., educational services and districtwide organizational chart).
3. The district also identifies departmental leadership and support staff on its website. Staff interviews indicate that each division and department is responsible for updating and maintaining its own website pages. Some department websites showed incorrect staffing information at the time of the review. Website access is coordinated through the county administrator's office.
4. Despite regular turnover in key positions (e.g., assistant superintendent, business services/CBO), district administrators, Business Services Department staff and school site staff indicate they are generally aware of changes in district administration and understand who handles specific tasks within the district office. School site staff reported being made aware of organizational changes as they occur. If staff members are unsure who handles a specific matter, they can contact at least one individual in the business services office who can direct them to the appropriate person.

Recommendations for Recovery

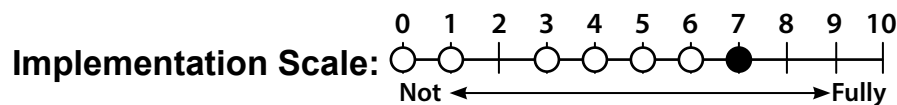
1. The district should continue to regularly review and update all organizational charts to maintain accuracy and consistency across all divisions, including accurate position titles

and reporting lines to prevent confusion. Each organizational chart should continue to include the date of approval and revision by the county administrator/advisory board.

2. The district should continue to promptly notify staff of administrative changes through official communications. Staff should also have access to most current organizational charts to ensure they know where to direct their questions.
3. Each department should designate a staff member responsible for regularly reviewing and updating its website pages. Additionally, the county administrator's office should implement a centralized review process to ensure accuracy and promptly correct outdated or incorrect information.

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
July 2025 Rating:	7



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 business office morale and communication between business office staff members has improved significantly during this review period. Interviews further indicated that communication between business office staff and site/department staff has also improved during this review period. However, 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 a 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; interviews were inconsistent regarding staff's required response time to these inquiries.
2. The assistant superintendent, business services/CBO (who had previously served in this position) has been with the district again since August 2024 and oversees the Fiscal Services, Food Services, Information Technology (IT), Risk Management, Purchasing, Facilities, and Maintenance, Operations and Transportation (MOT) departments. At the time of FCMAT's fieldwork, all of the department head positions were filled. Four of the 12 positions in the business office (including Fiscal Services and Purchasing) were filled during this review period. One business office position was vacant at the time of FCMAT's fieldwork.
3. During this review period, interviews indicated that the assistant superintendent, business services/CBO initially had weekly meetings with the business office staff and that some of these meetings included team-building exercises; in recent months, these meetings have occurred less frequently. The assistant superintendent, business services/CBO has also implemented a weekly meeting with all Business Services management staff. It would be beneficial for the assistant superintendent, business services/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 executive director of fiscal services has meetings with business office staff members as needed.

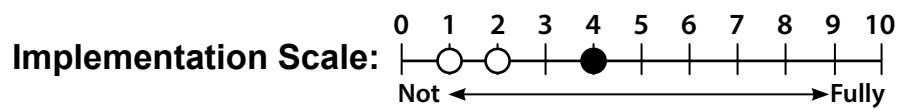
5. The assistant superintendent, business services/CBO, and often other Business Services Department staff members, attend the districtwide principals' meetings monthly and provide information and training about the budget and various business functions and procedures. During this review period, the business office also conducted individual budget meetings with principals and department leaders during budget development and as needed at each financial reporting period and throughout the year.
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 2024-25 meeting calendar indicates that the meetings are conducted virtually or in-person and that they are mandatory; however, rosters were provided to FCMAT for three meetings and show that several people were absent at each meeting.
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 on a shared drive with applicable business office staff.
9. The Inglewood Unified School District Administrative Handbook is no longer available on the district's website. 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 business office staff member names are missing under Business Services Staff Contact Information on the Business Services webpage.
10. The business office has continued to develop the Business Services Procedures Manual (revised January 2025), which includes sections for purchasing and warehouse, accounting, payroll, budget, student attendance, associated student body (ASB), developer fees, and various other procedures. Information from the prior review period indicated that the manual is available to business office staff on the district's shared drive. Interviews continued to indicate that desk manuals for business office positions are in various stages of development and review.

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. If the district continues to use the payroll inquiry form, it should establish a standard response time and hold all employees accountable for meeting it.
3. The assistant superintendent, business services/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, 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
July 2025 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. All of the advisory board members have completed the CSBA Masters in Governance program. 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 and Advocacy/Governance Integration.
2. A review of the agendas and minutes posted on the district's website indicates 18 board meetings occurred from February 2024 through January 2025. In addition to regular meetings, these included four special board meetings and/or board workshops. Minutes show that three or more members were present at all the meetings during public session; however, only two members were present during closed session at the May 22, 2024 meeting. 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 and/or videos posted on the district's website showed 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 Standards 5.1 and 5.2 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 2024 through January 2025 found that information regarding the rationale and financial impact of most consent calendar/action items is included on the board agendas.
7. The December 18, 2024 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 Advisory Committee. The 2023-2024 and 2024-2025 Audit and Finance Advisory Committee member lists each included two advisory board members. The district's website shows that three committee meetings were conducted during this review period, and the advisory board appointee provided an update about the committee at two board meetings. However, no board member was present at two of the three committee meetings.
8. The district conducted three board workshops during this review period, which included one workshop 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.

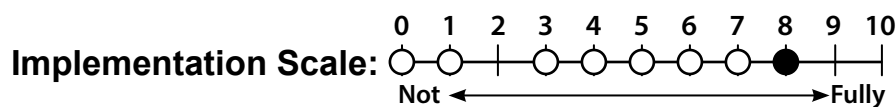
Recommendations for Recovery

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 Advisory 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 continue to 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
July 2025 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, an individual Professional Development Plan form was completed and provided to FCMAT for most business office staff members. Interviews indicated that staff members met with the executive director of fiscal services to discuss their respective plan. The forms include learning objectives and outcomes, training dates, and the completion status for each activity.
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.

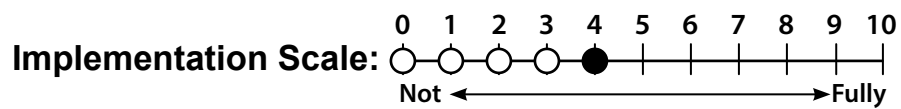
- Attendance at professional conferences or committee meetings.
 - Classes and workshops offered by the district, county office of education, institutions of higher education, private organizations, or other appropriate agencies.
 - Joint staff preparation time and staff meetings.
 - Follow-up activities that help staff implement newly acquired skills.
4. The Professional Development Plan forms provided by the district indicate trainings attended by business office staff members during this review period. The forms show various organizations offered the workshops attended by staff members including the county office of education, California Association of School Business Officials, the California Public Employees' Retirement System (CalPERS), and the California Department of Education (CDE).
 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. Professional Development Plan forms 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, and student attendance.

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.

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
July 2025 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.
2. 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 and that attendees have an opportunity to place items on the agenda. Interviews also indicated that the assistant superintendent, business services/CBO, and often other Business Services Department staff members, continue to attend the districtwide principals' meetings monthly and provide information and training about various business functions and procedures.
3. 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 budget 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.

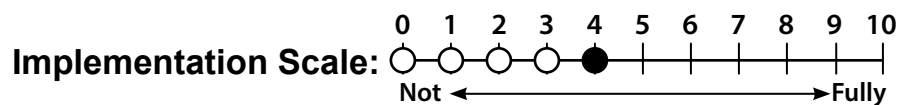
Recommendations for Recovery

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
July 2025 Rating:	4



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 organizational risks and controls. Internal audits also provide the district with an opportunity to improve and mitigate overall risks, including the detection of errors, fraud or misappropriation of funds by employees during normal business operations.

On December 13, 2023, the district adopted the following board policies and administrative regulations to support its internal audit program:

- BP 3480-Internal Audit provides a guide for the district's process of conducting internal audits, resolving audit findings, and improving its operational procedures.
 - BP and AR 3233-Monitoring and Audit Resolution emphasize the importance of addressing audit findings and establishing a structured audit resolution process.
2. The district had previously assigned internal audit responsibilities to the director of fiscal services; that position was eliminated and the duties reassigned to a new fiscal compliance coordinator position, which reports to the executive director of fiscal services. The fiscal compliance coordinator position was filled in September 2024. During the vacancy, the executive director of fiscal services assumed responsibility for internal audit functions.
 3. Internal audits should prioritize areas of weakness identified in the district's annual independent audit to minimize organizational risk and ensure compliance with policies, procedures, laws, and regulations. Internal audit reports should include enough quantifiable detail to measure progress in addressing audit findings. Detailed recommendations for improvements should also be clearly described.

The business services staff completed three internal audits during this review period (February 2024, June 2024, and October 2024) to identify and address potential weaknesses in operational procedures involving accounts payable, purchasing, accounting and food services transactions. The district is still in the process of developing procedures to review payroll transactions.

4. Management is responsible for addressing any findings and recommendations from the district's annual independent audit. Follow-up information should be presented to the Audit and Finance Advisory Committee to ensure corrective actions are implemented and

resolved promptly. Internal audit findings should also be resolved in a timely manner to the committee's satisfaction. Furthermore, operational procedures should be reviewed and updated to prevent similar findings in the future.

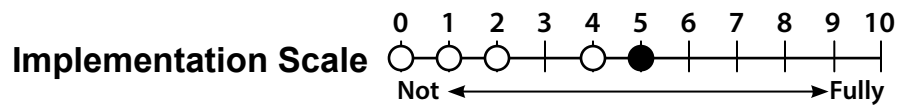
During this review period, the Audit and Finance Advisory Committee did not discuss internal or external audit findings. Business services staff continue to review and update operational procedures.

Recommendations for Recovery

1. The district should continue to implement and adhere to its internal audit and monitoring policies by conducting regular assessments of monitoring systems, authorization processes, and organizational risks. Internal audits should prioritize high-risk areas identified in the annual audit to strengthen compliance and reduce financial and operational risks. Internal audit reports should include detailed, quantifiable findings along with clear recommendations to track progress in resolving identified weaknesses.
2. With the recent hiring of the fiscal compliance coordinator, the district should ensure the role is well-supported through appropriate training and resources to effectively carry out internal audit functions.
3. The district should develop and implement formal procedures for reviewing payroll transactions to enhance internal audit coverage. The district should also continue to refine audit procedures in key areas such as accounts payable, purchasing, accounting, ASBs and food services to provide a more comprehensive review of district operations.
4. A structured process should be established to ensure timely resolution of findings from both internal and external audits. The district should document corrective actions taken to address audit findings and present them to the Audit and Finance Advisory Committee.
5. The Audit and Finance Advisory Committee should expand its role to include regular discussions on internal and external audit findings, ensuring that corrective actions are implemented and similar issues are prevented in the future.

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
July 2025 Rating:	5



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 Advisory 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 three advisory board members also attended the CSBA's annual conference during this review period.
2. The online agenda for the March 13, 2024 regular board meeting included the approval of the 2023-24 second interim budget report and provided a PowerPoint presentation, the Standardized Account Code Structure (SACS) documents, a written narrative, and the Fiscal Stabilization Plan (FSP) as attachments. The PowerPoint presentation contained information about the projected state budget deficit and other factors influencing the district's budget, an explanation of some key budget terminology and information such as the financial reporting cycle, certification status, a summary of budget changes since the first interim reporting period, some of the assumptions used to develop the budget and multiyear financial projection (MYFP), a summary of the unrestricted general fund MYFP, a budget summary for the other funds, the updated FSP, and the cash flow projections for the current year. The narrative report also included information about many of the major assumptions used to develop the budget and MYFP. However, neither the PowerPoint nor the narrative included 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 \$10.9 million in 2023-24, \$14.5 million in 2024-25, and \$14.8 million in 2025-26. The meeting minutes indicated that the former 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 20, 2024 regular board meeting included the presentation of the 2024-25 proposed budget and provided a PowerPoint presentation, a written narrative, the SACS documents, and the updated FSP as attachments. The PowerPoint presentation contained an explanation of some key budget terminology and information such as the budget reporting timeline, Governor's May Revise, Local Control Funding Formula (LCFF) per-ADA amounts and total district entitlement amount (although it appears that the grade span adjustment was included twice in the presentation slide; both in the Base Grant column and the Grade Span column), various tables comparing

the estimated actuals to the proposed budget, many of the major assumptions used to develop the budget and MYFP, MYFP summaries for the unrestricted general fund, and the updated FSP. The narrative report also included information about some of the major assumptions used to develop the budget and MYFP. However, neither the PowerPoint nor the narrative included all major assumptions such as the Consumer Price Index. The documents showed projected deficit spending in the unrestricted general fund of \$26.5 million in 2024-25, \$13.5 million in 2025-26, and \$18.4 million in 2026-27. The online agenda for the June 26, 2024 regular board meeting included the adoption of the 2024-25 budget and provided the written narrative and the SACS documents as attachments. The June 20, 2024 meeting minutes indicated that the former CBO gave a presentation on the budget and that the advisory board provided comments regarding the item. The June 26, 2024 meeting minutes indicated that the county administrator approved the budget.

4. The online agenda for the December 11, 2024 regular board meeting included the approval of the 2024-25 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 average daily attendance (ADA) projections, a summary of Local Control and Accountability Plan (LCAP) expenditures, a summary of changes since the 45-day budget revision, cash flow projections for the current and one subsequent fiscal year, a summary of the unrestricted general fund MYFP, the major assumptions used to develop the budget and MYFP, and the updated FSP. The narrative report also included information about some of the major assumptions used to develop the budget and MYFP. The documents showed projected deficit spending in the unrestricted general fund of \$9.1 million in 2024-25, \$23.7 million in 2025-26, and \$15.4 million in 2026-27. The meeting minutes indicated that the assistant superintendent, business services/CBO gave a presentation on the first interim report, and the video of the meeting showed that the advisory board was given an opportunity for questions and 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 assistant superintendent, business services/CBO made a presentation 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 allows 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 toward 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

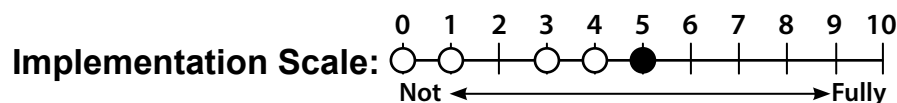
various issues related to the HR, Educational Services and Business Services departments. The memos also include upcoming board and committee meeting dates and a copy of the county administrator's newsletter to staff, students, families, and the community.

Recommendations for Recovery

1. The district should continue to 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
July 2025 Rating:	5



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 Education Code (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 district handled the plan during this review period:
 - A public hearing for the proposed 2024-25 LCAP was held at a regular board meeting on June 20, 2024. Prior to the public hearing, the assistant superintendent, educational services and the executive director of state and federal programs gave a presentation regarding the LCAP, and the minutes indicated the board members provided comments regarding the presentation and that four of the advisory board members were at the meeting.
 - The county administrator adopted the 2024-27 LCAP at the June 26, 2024 regular board meeting, and the minutes indicated that all five 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 20, 2024 and/or June 26, 2024 board meetings included the results from surveys of students, parents, staff, and the community; indicated that numerous groups were engaged in the LCAP process; listed several Educational Partner LCAP Committee meeting dates and stated that the “IUSD community is invited to join” committee meetings.

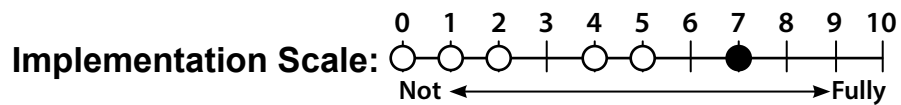
3. As discussed previously, the district has an Audit and Finance Advisory Committee, and the district’s website shows that three committee meetings were conducted during this review period. The 2023-24 and 2024-25 Audit and Finance Advisory Committee member lists each indicated that committee membership included the county administrator, two advisory board members, management representatives, bargaining unit representatives, a parent/community member, student representatives, and facilitators from the business office.
4. Interviews indicated that meetings with each principal and department leader were conducted during budget development, budget monitoring meetings are conducted throughout the year, and budget information is also presented at monthly principals’ meetings. Meetings include staff from the business office as well as Educational Services and/or HR based on the topics discussed.

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 Advisory Committee meetings.
4. The district should continue to seek input and conduct timely meetings with site administrators and department leaders 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
July 2025 Rating:	7



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 2024-27 LCAP at the June 26, 2024 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 2024-25. 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 2024-25 adopted budget indicated that the district's budget includes the expenditures necessary to implement the LCAP, and the August 21, 2024 oversight letter indicated that the county office approved the district's LCAP and budget. The 2024-25 budget and first interim narrative documents and/or PowerPoint presentations provided in the board meeting materials also refer to the LCAP.

3. The FSP is a multiyear strategic blueprint critical to the district's ability to regain fiscal solvency. The 2024-25 adopted budget narrative included the updated FSP, and the document was provided with the June 26, 2024 board meeting materials. The 2024-25 first interim budget narrative included the updated FSP, and the document was provided with the December 11, 2024 board meeting materials. The 2024-25 first interim FSP indicated that the planned reductions were included in the MYFP, and projected a remaining unrestricted general fund deficit of \$9.1 million in 2024-25, \$23.7 million in 2025-26, and \$15.4 million in 2026-27 after all the planned actions are implemented.
4. The county administrator approved the 2024 Budget Calendar at the December 13, 2023 board meeting. The calendar included deadlines and the department and/or position responsible for completing many, but not all, of the key actions related to budget development. For example, the calendar did not include the date that department heads were to receive budget forms/worksheets, and the date they were to submit the completed forms/worksheets to the business office; or the deadline and by whom the SACS documents were to be completed, the budget was to be made available for public inspection, and the budget was to be submitted to the county office. The county administrator approved the 2025 Budget Development Calendar at the January 15, 2025 board meeting. The calendar includes due dates and the position(s) responsible for completing most, 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. During the current review period, such a manual was not provided to FCMAT.
6. Samples of school site and department 2024-25 budget development worksheets were provided to FCMAT, and they included instructions for completion, allocations by resource, actual expenditures to date, a position control site/department staff list, and a chart of accounts for object codes and/or locations. Documents provided to FCMAT for 2024-25 budget development also included various spreadsheets for LCFF calculations, several revenue allocations, and position control. A document titled "2023/24 Demographics and Enrollment Projections" was provided; however, it does not appear to be the document used for budget development because it does not include the same enrollment information as the LCFF calculations. No documentation was provided about 2024-25 budget development staffing formulas, other than those for teachers in the certificated collective bargaining agreement, or the formulas used to determine site and department allocations. Interviews indicated that a "Defining the Core" document, which contains some staffing formulas in addition to those for teachers, is in draft form and is planned for future use. Interviews further indicated that the use of consultants to provide support for budget development has been significantly reduced during this review period.

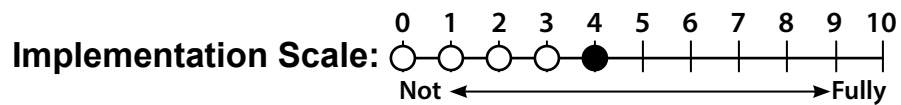
7. In some previous review periods, the district experienced significant year-over-year carryovers of Title I funds, which required a waiver to be filed for excess carryover beyond the 15% allowance. Providing carryover funds late in the school year, either at the districtwide or school site level, puts 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 were included in the budget by the first interim reporting period.

Recommendations for Recovery

1. The district should continue to 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 or a budget manual should include allocation formulas applied. Each site/department budget manager should continue to 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 continue to 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
July 2025 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

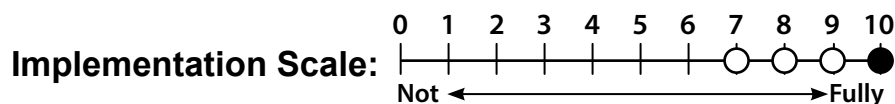
1. EC 42127(a)(1) and 52062 require school districts to hold two separate public board meetings at least one day apart, the first for the LCAP and budget public hearings, and the second for the LCAP and budget adoption. The LCAP adoption item must precede the budget adoption item (EC 42127(a)(2)(A)). 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 2024-25 LCAP and the proposed 2024-25 budget at its June 20, 2024 board meeting. Later in the meeting, the district conducted public hearings seeking input on the proposed 2024-25 LCAP and the proposed 2024-25 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 26, 2024 meeting minutes indicate that the 2024-25 LCAP and the 2024-25 budget were adopted at least one day after the public hearings, and the LCAP was adopted prior to the budget.
4. The district prepared its 2024-25 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 21, 2024 approved the district's 2024-25 LCAP and budget. The letter noted that the district projected deficit spending of approximately \$26.5 million in 2024-25, a deficit of \$13.5 million in 2025-26, and a deficit of \$18.4 million in 2026-27. The district was advised to monitor its deficit spending and to provide an update to its FSP and submit it with the 2024-25 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 continue to 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
July 2025 Rating:	10



6.2 Budget Adoption, Reporting, and Audits

Legal Standard

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

Finding

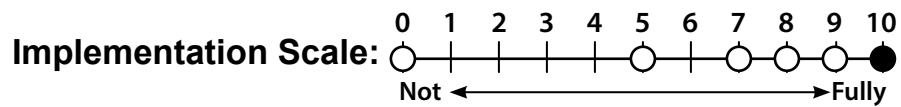
1. Governor Gavin Newsom signed the 2024-25 State Budget Act on June 26, 2024; therefore, the district was required to make public any budget revisions made as a result of the enacted state budget by August 12, 2024. The district's adopted budget was based on the May revision, which differed from the enacted state budget. The 45-day budget revision was presented to the board on August 7, 2024 and the county administrator approved the revisions to the district's 2024-25 budget in compliance with EC 42127(h).

Recommendations for Recovery

1. The district should continue to follow the requirements of EC 42127(h) within 45 days of the governor signing the annual Budget Act.
2. The district should continue to 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
July 2025 Rating:	10



6.3 Budget Adoption, Reporting, and Audits

Legal Standard

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

Findings

1. During this review period the district filed the following interim reports:
 - 2023-24 second interim report, approved at a regular board meeting on March 13, 2024.
 - 2024-25 first interim report, approved at a regular board meeting on December 11, 2024.

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, 2024. Minutes of the district's March 13, 2024 board meeting indicated approval of the 2023-24 second interim report in compliance with the statutory deadline.
3. Because the district filed a positive certification for its 2023-24 second interim report, it was not required to submit an end-of-year (EOY) financial statement, projecting its fund and cash balances through June 30, 2024, for the period ending April 30, 2024. 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 16, 2024. Minutes of the district's December 11, 2024 board meeting indicated approval of the 2024-25 first interim report in compliance with the statutory deadline. Interviews indicate that the district relied less on consultants to prepare the 2024-25 first interim report.

The district's 2024-25 first interim report shows a projected unrestricted general fund deficit of \$9.1 million in 2024-25, a deficit of \$23.7 million in 2025-26 and a deficit of \$15.4 million in 2026-27. The district's first interim FSP, approved by the county administrator on December 11, 2024, includes expenditure reductions of \$1.6 million in 2024-25, \$5.7 million in 2025-26 and \$1.1 million in 2026-27. The county office's review letter stated that 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.

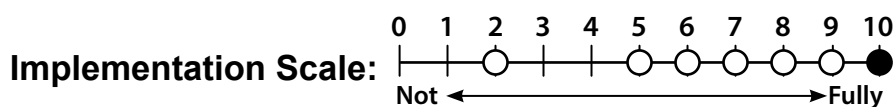
5. Inquiries with county office staff confirmed that the district submitted interim reports within the appropriate timelines. The county office's review letter for the district's 2023-24 second interim report was dated April 11, 2024, and the review letter for the 2024-25 first interim budget report was dated January 14, 2025. The county office's 2024-25 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 by \$48.28 million from the beginning of 2024-25 to the end of 2026-27, and that it must monitor and manage deficit spending to minimize the further erosion of the fund balance.

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
July 2025 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. The district has transitioned to Los Angeles County Office of Education's (LACOE's) Business Enhancement System Transformation (BEST) budget and finance modules, which replaced the previous 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 continues to offer training via instructor-led webinars as well as self-guided e-learning courses.

2. Business office staff continue to produce monthly budget reports for each school site and department rather than having staff access the system directly. The BEST system is completely web-based, and site/department users have been granted authorization from the district office for access to various modules and to view their budget reports. However, interviews indicated that some users are still not comfortable retrieving their reports through the BEST portal, even though they have been trained. As a result, business services staff continue to generate and distribute these reports via a shared Google drive or email, adding to their workload. Additional training is needed to ensure site and department staff can independently access current budget information, including expenditures, encumbrances and remaining budget balances, through the financial system.

Various business office staff continue to 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.

3. FCMAT's review of the district's categorical program budget reports, which included expenditures through November 30, 2024, identified some accounts with large remaining balances and others where expenditures were recorded despite no budget being in place. While it is common for accounts to reflect remaining balances at the midpoint of the fiscal year, unbudgeted expenditures and overages make it difficult to accurately monitor financial activity and plan for the remainder of the year.

The budget reports for the district's categorical Title programs, Elementary and Secondary School Emergency Relief (ESSER), Every Student Succeeds Act (ESSA), and Expanded Learning Opportunities Program (ELOP) showed that over \$18.7 million (approximately

57.5%) of the \$32.6 million budgeted remained unspent as of November 30, 2024. Significant balances remain in major programs such as Title I, which shows 66.8% unspent, Title IV, which shows 72.8% unspent, and the ELOP, which shows 65.0% unspent. One site, Highland Elementary, has spent only 15.1% of its Title I funds, with 84.9% unspent, and Instructional Services has spent less than 1.0% of its \$2 million ELOP allocation. Several departments have not spent any of their allocations, including Child Development and State & Federal Program Administration. ESSER III funding is split across numerous program codes, with large fluctuations: one account has exceeded its budget by more than 100%, while another—carrying a \$4.6 million allocation—remains 100% unspent. The deadline for the expenditure of ESSER III funds was September 30, 2024; any funds not spent timely or according to plan may need to be returned.

Some unspent allocations are in supplies, services, and salaries. While it's reasonable for salary accounts to have unspent balances in proportion to the months left in the year, some show zero spending to date. The district's financial system provides tools to support budget tracking such as a percentage remaining column to help sites and departments identify accounts needing attention. However, these tools are most effective when paired with consistent communication and follow-up. Ongoing communication with school sites is essential to ensure principals and clerical staff are informed of their categorical and discretionary funding and are held accountable for monitoring expenditures. Strengthening budget monitoring practices and ensuring that all departments and sites regularly review their budgets can help improve alignment between planned and actual spending and reduce the risk of unanticipated shortfalls later in the year.

4. The district uses 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 of 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 fiscal services/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. Interviews indicated an interest in implementing a hard stop in the future. 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.

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.

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.

During the 2023-24 fiscal year, the district discontinued the use of the Budget Transfer Request Form, allowing sites to submit budget transfer requests informally via email or phone call to the business office. However, interviews indicated that in December 2024, the district reinstated the use of the form to improve recordkeeping, ensure proper approvals, and maintain a clear audit trail.

Interviews indicated that the business office staff 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. However, FCMAT's review of the district's budget transactions report indicates that budget revisions are now occurring more frequently than just at interim, which was the past practice. 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.

6. The BEST financial system posts a pre-encumbrance 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 pre-encumbrances, 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 they 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. Interviews indicated that staff are now comparing actual expenditures to budgeted amounts, a process reinforced through the consultant training and aligned with the returning assistant superintendent, business services/CBO's established practices. However, proper budget monitoring and alignment of budget to actual expenditures remain inconsistent. 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 a budget that lacks alignment with actual spending patterns, including millions of dollars in overstatements and understatements across major object codes and limited internal controls over budget management at the site and district level.

8. FCMAT's review of the district's 2023-24 unaudited actuals found that the district had a net increase of \$17.2 million in the unrestricted general fund balance and an increase of \$636,975 in the restricted general fund balance. The increase to the unrestricted fund balance was approximately \$14.3 million more than what was estimated on the district's estimated actuals report approved in June 2024.

The comparison table below shows the variances in salaries and benefits between various financial reports and the final unaudited actuals. In the 2023-24 first interim report, unrestricted and restricted expenditures for salaries and benefits were overstated by 7.40% and 4.52% compared to the unaudited actuals. These discrepancies fluctuated over the fiscal year as actual expenditure data became available. In the second interim report, again both unrestricted and restricted expenditures for salaries and benefits were overstated by 10.89% and 7.76% as compared to unaudited actuals. Notably, the district's estimated actuals, as presented in the 2024-25 adopted budget, were only slightly overstated by 2.41% for unrestricted expenditures, while restricted expenditures were understated by 2.53%. These fluctuations highlight the need for more consistent data analysis during interim periods, as early overstatements and differing patterns between unrestricted and restricted funds suggest that refining the process earlier in the year could address factors affecting accuracy, such as grant timing, shifting expenditures, or specific program needs.

Fiscal Year			2023-2024							
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	29,125,738	11,384,180	30,063,682	12,400,033	30,743,803	13,420,347	28,222,529	12,044,910	27,493,939	14,326,869
Classified Salaries	10,677,496	9,248,091	11,424,684	9,409,225	11,482,528	9,516,677	10,866,118	8,273,486	10,578,665	8,592,000
Employee Benefits	20,199,927	16,137,253	19,920,657	17,063,063	21,585,255	17,303,065	19,177,508	15,881,346	18,789,260	14,197,960
TOTAL EXPENDITURES:	\$60,003,161	\$36,769,524	\$61,409,023	\$38,872,321	\$63,811,586	\$40,240,089	\$58,266,155	\$36,199,742	\$56,861,864	\$37,116,829
Variances Vs. Unaudited Actual	-5.24%	0.94%	-7.40%	-4.52%	-10.89%	-7.76%	-2.41%	2.53%		

9. Interviews indicated that Business Services leadership is now reviewing balance sheet accounts, and reconciliations are being performed at each interim reporting period, which is an improvement from the prior year when FCMAT did not identify routine reconciliation. However, Fund 76 is still being reconciled only at year-end close rather than monthly.

While interim reconciliation is an improvement, monthly reconciliation of all balance sheet accounts, including Fund 76 is recommended to ensure accurate financial reporting and prevents material misstatements in the district's fund balance. 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.

The 2023-24 unaudited actuals included a restatement of \$15.8 million. Based on a review of the journal entries, the restatement corrected prior-year expenditures that had been inaccurately classified when the books were closed. According to Business Services

leadership, the district worked closely with its auditors to properly account for this adjustment.

10. The district continues to make extremely large unrestricted general fund contributions to support special education program costs including transportation. According to the 2024-25 first interim financial report, the contribution to special education is projected to be \$28.5 million, or 75.53% of the total special education expenditures. The 2023-24 unaudited actuals financial data shows a contribution of \$25.4 million, or 74.91% of the total special education expenditures.

FCMAT's review of the maintenance of effort (MOE) forms found that the district is properly coding its contribution to special education transportation in the current year, using the appropriate designated special education goal. To ensure the accuracy of the MOE report within the SACS financial system, the district should continue this practice and consistently apply the correct goal when processing contributions in the financial system.

11. Interviews with staff confirmed that budgeted expenditures and vendor invoice tracking for special education costs, including nonpublic school/nonpublic agency (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

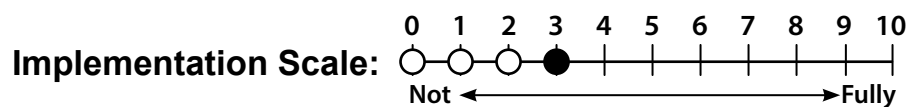
1. The district should continue to use the controls available in the new purchasing system so that funds are encumbered at the requisition level, and it should not override the controls allowing the purchase to proceed without sufficient funds.
2. The district should continue the reinstatement of the site/department budget transfer process, require consistent use of the form, 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 in a timely manner rather than only at interim reporting periods to prevent overspending budget allocations.
4. The district should continue providing monthly budget reports to site and department administrators while working to phase them out by encouraging site and department administrators to use the financial system's online tools for budget review.
5. The district should ensure that categorical funds are spent appropriately and in a timely manner to reduce year-end surpluses and to avoid having to return funds to the state.
6. The district should continue meeting regularly with site and department staff to review

budgets and provide support. The district should continue the efforts to ensure that budget monitoring remains consistent and budgets are properly aligned with projected revenues and expenditures.

7. The district should review and reconcile balance sheet accounts and Fund 76 monthly rather than only at interim or year-end.
8. The district should continue to ensure that its special education transportation contribution is properly coded and that transfers within the financial system include the designated special education goal so that the MOE report within the SACS financial software remains accurate.
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
July 2025 Rating:	3



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 Human Capital Management (HCM) module, a human resource and payroll system for position control, personnel management, and payroll accounting. The district still uses the Human Resource System (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 last year, district staff from HR, business, and payroll had been attending training for the new HCM module and were preparing to go live in October 2024. Following fieldwork, the district reported that due to concerns about the accuracy of the data, the decision was made – supported by LACOE – to delay the implementation. The district is now scheduled to go live with the HCM module in April 2025.

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.

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 to reduce the number of full-time equivalents (FTEs) allocated to a position when the number of authorized FTEs is reduced. Interviews indicated that the district plans to convert to a 1-to-1 position control structure after the successful implementation of the new HCM system.

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 regularly to review and reconcile positions within position control. While position control and payroll appear to be reconciled at least during interim reporting periods, the process is not yet consistent across departments and is still being refined as the district prepares to implement the new HCM system in April 2025.
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 causes these types of positions to appear 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 true vacant positions, which should ultimately match job openings posted by the HR Department.

5. The 2024-25 salary projection worksheet used for the first interim report includes actual payroll expenditures through September 2024 and uses those amounts to project monthly costs for the remainder of the year. While this system is a meaningful upgrade, the worksheet must still be updated manually as the year progresses, which may limit its ability to reflect real-time staffing changes. District staff continue to use the same worksheet at second interim, with the goal of minimizing variances by year-end. However, the district's salary projection reduces the cost of vacant positions to 50% at first interim and further adjusts them down to approximately 25% at second interim.
6. Despite turnover in some support roles, the key personnel in HR and Business Services responsible for overseeing the position control reconciliation process have remained in their roles, providing some continuity. Interviews indicated that while staff from both departments continue to meet regularly, availability has been limited at times due to the ongoing HCM training and system transition. Despite these efforts, some issues persist, such as incorrect employee pay locations. The pay location is a specific location where an employee works and receives their pay stub or paycheck. FCMAT identified an example where the pay location had remained incorrect for several months, even after multiple requests from the site and the employee. The employee's paycheck continued to be sent to a site where they no longer worked. According to interviews, this error appeared to occur when HR initiated a staff movement or reassignment, but the required paperwork was not completed to update the system. When changes originate within HR, the department's support staff should ensure all required forms are completed and submitted so that changes are reflected accurately in the HRS system.

7. The district uses Informed K12, a digital workflow processing software, for personnel requisitions and position control updates. The current personnel requisition and position control flowcharts outline a nine-step process designated to streamline approvals and reduce processing time. The district should ensure that all workflow charts reflect the current process and that approver roles are regularly reviewed and updated as staffing changes occur.
8. Interviews with business office staff indicated that the practice of providing staffing reports to site principals continues, with reports shared 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. Interviews indicated that business services staff meets monthly with office managers to review budgets, including staffing lists and spending trends. 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.

The confusion noted in previous years regarding data sources has improved but has not been fully resolved. Business Services still relies on data from the HRS system, while HR reportedly continues to use Airtable. However, both departments are actively involved in the HCM transition process, which is expected to streamline and unify position control reporting. Weekly meetings involving HR, payroll, and position control staff are helping to align data and improve accuracy.

Recommendations for Recovery

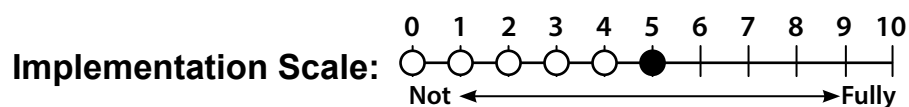
1. The district should provide unique position control numbers for each county administrator/board-authorized position.
2. The district should implement a process to ensure that the position control database is updated to reflect a change in the number of authorized FTEs.
3. The district should continue exploring 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 continue to 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 their collaborative reconciliation of position control data, reviewing periodic reports to ensure that additions and

deletions have been completed and that total FTE positions, salaries and benefits fairly represent amounts populated in the budget less salary savings generated from open and vacant positions.

8. The district should continue to compare position control projections to actual payroll expenditures at each financial reporting 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 routinely send position control reports to site and department managers (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
July 2025 Rating:	5



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 2023-24 enacted state budget included a cost-of-living adjustment (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 2024-25 enacted state budget included a COLA of 1.07% for LCFF revenues and some state categorical programs. The remaining COVID-19 relief funds expired on September 30, 2024. The low COLA, the expiration of one-time funding, and deficit spending will strain the district's cash reserves. 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 2023-24 second interim report included cash flow projections for both the 2023-24 and 2024-25 fiscal years. The district's 2024-25 adopted budget report included cash flow projections for the 2024-25 and 2025-26 fiscal years. The district's 2024-25 first interim report included cash flow projections for both the 2024-25 and 2025-26 fiscal years. Most months, the district updated its cash flow projections for actual activity and the assistant superintendent, business services/CBO gave a cash flow presentation at board meetings. A cash flow projection was not presented at the September 2024 board meeting.
3. The district's cash flow projections submitted with its 2023-24 second interim report, its 2024-25 adopted budget report, and its 2024-25 first interim report appear to reasonably account for the receipt and disbursement of current year revenues and expenditures and appropriately account for the receipt and disbursement of prior year revenue and expenditure accruals. The projections also show reasonable estimates of revenue and expenditure accruals at the end of each year. A consultant is still helping the district complete the cash flow projections.
4. 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.
5. The district had not reconciled the cash with fiscal agent bank account to the district's financial records in several years. 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 2023-24 unaudited actuals financial statement shows a balance in the cash with fiscal agent account in Fund 67, Self-Insurance Fund, of \$16,653.23. The district provided documentation that the amount was cleared with a journal entry on December 15, 2024.

6. Generally, the district deposits cash and checks received into a local bank account during the month and transfers those monies to the county treasury after the monthly reconciliation is complete. A check for \$2 million was deposited into the clearing account on November 6, 2024 and was not transferred to the county treasury until December 10, 2024. The monies held in the local clearing account do not earn interest; however, monies on deposit in the county treasury earn interest. The district is losing interest revenue by delaying deposit of monies to the county treasury. 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.
7. The district provided sample clearing account reconciliations for October, November, and December 2024. The October reconciliation was dated November 4, 2024, the November reconciliation was dated December 9, 2024, and the December reconciliation was dated January 6, 2025. Revolving fund reconciliations for October, November, and December 2024 were dated November 4, 2024, December 9, 2024 and January 7, 2025, 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 in a timely manner. 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.
8. The revolving account reconciliation for January 2025 shows no outstanding checks issued from the account more than six months old.
9. The revolving account has an approved balance of \$100,000. The reconciled balance in the account on January 31, 2025 was \$100,000. The outstanding balance on February 1, 2024 that was owed to the district by employees, former employees, and board members was \$6,817.20. This amount was for salary advances made between March 2014 and February 2021. During this review period, the district collected \$3,458.08 and the county administrator approved a resolution to write off the remaining \$3,359.12 as uncollectable. All salary advances made during the current review period have been collected.

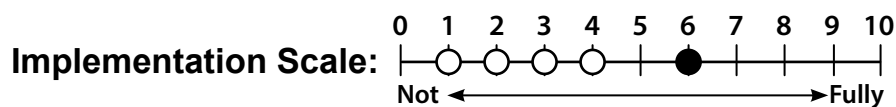
Recommendations for Recovery

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.

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 continue to reconcile the revolving and clearing accounts monthly. Reconciliations should be completed shortly after the bank statements are available.
6. 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.
7. The district should continue to ensure that payroll advances are repaid in a timely manner.

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
July 2025 Rating:	6



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 two lead payroll technicians and one payroll manager, who was promoted from lead payroll technician in December 2023. One lead payroll technician was promoted from accounts payable and started in the payroll position on FCMAT's first day of fieldwork.
2. 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 that 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 11 handwritten checks were issued for missed payments in the current review period, with nine of the 11 written in August 2024. Interviews indicated that the district processes 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.
3. 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. In a prior review period, the district provided FCMAT with a blank copy of a monthly absence report reconciliation form to document the reconciliation of absence reports in Informed K12 with the leaves spreadsheet and the payroll information. The form included reconciliation procedures for both the lead payroll technician and the payroll manager with signature and date lines. In the current review period, no evidence of reconciliation was provided, so FCMAT cannot determine if the reconciliations were being performed.
4. 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 indicated that the district plans to implement the Time and Attendance module 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 routed to HR for approval, 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. 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; however, interviews indicated it may be reimplemented. Documentation provided by the district indicates that some overpayments have occurred during the current review period.

5. 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 assistant superintendent, business services/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.
6. 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.

7. The district is still working to complete a payroll procedures manual, and provided FCMAT with a collection of various HRS system procedure manuals and training documents and instructions for completing various payroll processes. The district has continued to develop a comprehensive Business Services Procedure Manual, which includes a section for payroll procedures. An up-to-date payroll manual provides guidance to new employees in the case of vacancies or turnover.
8. 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 indicated that four overpayments occurred during the 2023-24 fiscal year and all have been repaid in full. Two overpayments occurred in July 2024. The district's listing indicated that repayment on one of the overpayments will be made by payroll deduction over 12 months, and it has been partially repaid as of December 2024. The district's listing does not include a repayment method on the other overpayment of \$8,195.13 and no repayment has been collected as of December 2024. The district's 2023-24 audit report included a finding that the district has not developed and implemented procedures to track overpayment to employees.
9. The district uses a letter to notify employees of a salary overpayment that 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 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.
10. 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.

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). Evidence provided in the current review period indicated that the amount advanced is repaid by a miscellaneous deduction from the employee's next paycheck.

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. As of February 1, 2024, 10 outstanding payroll advances issued between March 2014 and February 2021 totaling \$6,817.20 remained uncollected. During the current review period, the district collected \$3,458.08 and the county administrator approved a resolution to write off the remaining \$3,359.12 as uncollectable. The district's list of outstanding payroll advances, updated January 31, 2025, shows no payroll advances issued during this review period that are still outstanding. The risk of overpaying employees is reduced when the district consistently enters a miscellaneous deduction on the employee's next paycheck to reimburse the revolving fund.

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. No evidence was provided to demonstrate that a policy has been established.

11. 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.
12. 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 who is not involved in the processing of payroll was assigned to receive and distribute payroll warrants.
13. 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. One of the lead payroll technician positions was vacant for most of this review period. As a result of the

vacancy, the payroll manager position was still performing lead payroll technician duties until the position was 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. Interviews indicated that during this review period, the executive director of fiscal services was performing a secondary review of the final payroll register. A best practice is to check cash balances before payroll is submitted to the county office.

14. 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.
15. Documentation received by the district indicates that some reconciling entries were made in Fund 76, the Payroll Warrant Pass-Through Fund at the end of the 2023-24 fiscal year, but none were identified in 2024-25 through December 2024. Regular reconciliation of the payroll clearing accounts would ensure transactions are recorded properly and prevent possible misstatement in the financial system.
16. 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

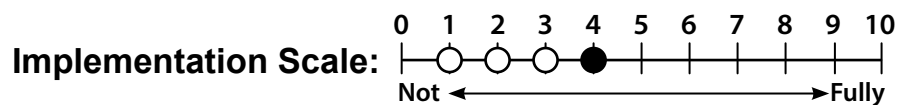
1. The district should train and retain sufficient qualified staff in the Payroll Department to ensure payroll is processed accurately and in a timely manner, and proper segregation of duties and supervision occurs.
2. The district should ensure that personnel requisitions are initiated and electronically 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 a supervisor should review and sign reconciliations.
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 continue to prohibit the use of a signature stamp on timesheets.
7. The district should continue to pursue implementation of electronic timekeeping software to avoid manual processing and potential for errors.
8. 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.
9. 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 county administrator/advisory 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.
10. 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.
11. 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.
12. The district should reestablish the practice of maintaining a detailed list of payroll overpayments, ensuring it is regularly updated.
13. The district should develop and implement a form letter to notify employees of an overpayment that clearly communicates all pertinent information.
14. 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.
15. The district should establish and implement administrative regulations and written procedures to seek the assistance of a collection agency to collect outstanding funds.
16. 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.

17. 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 continue to review the final payroll register and check cash balances before payroll is submitted to the county office.
18. 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.
19. 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.
20. The district should reconcile Fund 76, the Payroll Warrant Pass-Through Fund, and all payroll clearing accounts monthly.
21. 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
July 2025 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 responsibilities are shared between the director of community schools and attendance and the director of safety and student support, under the leadership of the assistant superintendent of educational services. State attendance reporting is assigned to the accounting specialist who reports to the executive director of fiscal services in the Business Services Department.

Several individuals are assigned specific responsibilities for overseeing different student enrollment and attendance functions as outlined below:

- Principals: This position oversees school site office staff responsible for collecting new student registration data and required documentation from parents during enrollment. They also supervise teachers in recording daily attendance. Principals also review and certify monthly attendance reports before submitting them to the Business Services Department for state attendance reporting.
- Elementary and transitional kindergarten (TK)-8 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 typist II positions, depending on the school's size.
- Clerk typist II: At elementary and TK-8 school sites, this position is responsible for collecting student enrollment documents, entering and maintaining new student data in the student information system (SIS), and identifying and correcting errors found during the California Longitudinal Pupil Achievement Data System (CALPADS) state reporting process. This position also monitors teachers' daily attendance to ensure it is recorded timely, updates student attendance in the SIS for late arrivals and absence verifications, collects certified attendance reports from teachers weekly, and prepares monthly school site attendance reports. At secondary school sites, the data/enrollment and attendance tasks are distributed between the clerk typist II positions.
- Teachers: This position records attendance daily in the SIS and certifies weekly attendance reports.
- The executive director of special education oversees one data teacher on special assignment (TOSA) responsible for overseeing enrollment data in the SIS for students with Individualized Education Programs (IEPs)

and reconciling that data with the special education information system (SEIS). The TOSA also manages enrollment data for students in preschool programs and NPS.

- The director of community schools and attendance is responsible for overseeing school site attendance and alternative program attendance (i.e., independent study and home/hospital). This position is supported by a data specialist and ADA attendance clerk position. The data specialist assists with independent study attendance recordkeeping, and the ADA attendance clerk notifies school site administrators of any teachers not meeting daily attendance requirements.
 - Counselors: Each school site has at least one full-time counselor who is responsible for monitoring student attendance, overseeing truancy letters to parents/guardians, and implementing site-based interventions through the Student Attendance Review Team (SART) process. Counselors also help schedule students into alternative programs (e.g., independent study and home/hospital).
 - The executive director of IT oversees a database administrator (DBA) who is responsible for CALPADS reporting. The DBA collaborates with district administrators, the special education data TOSA, and clerk typist IIs to reconcile data across multiple systems, including the SIS (Aeries) and SEIS. This position also identifies and manages 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 continues to cross-train in CALPADS DBA responsibilities.
 - The accounting specialist is responsible for state attendance reporting.
2. Ongoing turnover and leadership vacancies in the Student Services Support Department have weakened the district's oversight of enrollment and attendance processes. Effective oversight requires a dedicated individual with comprehensive knowledge and experience in student enrollment and attendance requirements. While some collaboration exists, isolated functions and a lack of full reconciliation processes across contributing segments persist. As a result, the district continues to face challenges to maintain accurate data from initial enrollment through state reporting, which directly affects state funding.
 3. The primary source of school district funding is state apportionment based on the LCFF. LCFF calculations rely on ADA from the P-2 and annual certified attendance reports, as well as the unduplicated pupil count (UPC) certified in CALPADS. Therefore, accurate and timely enrollment and attendance accounting is essential to ensure the district receives its appropriate funding. Since school district funding levels are directly tied to student enrollment data, including UPC and ADA, the accuracy of data reported to the state through CALPADS and attendance submissions is critically important.
 4. The district has established practices for managing student enrollment and attendance; however, implementation is inconsistent across school sites, and weaknesses exist for recognizing and entering enrollment data into the SIS for students identified as requiring special services, including special education and home and hospital.

5. The district does not have a data connector to integrate information between the SIS and SEIS. Therefore, special education student data in the SIS is reconciled with data in the SEIS primarily during the certification process for CALPADS reporting. School sites are responsible for identifying their special education students in the SIS, while the Special Education Department is responsible for entering enrollment data for special education preschool and NPS students. Changes to NPS student status are typically identified through data reconciliations between the SIS and SEIS, as well as NPS provider invoices submitted to the district via a designated district email address. Interviews indicated some improvement in addressing discrepancies between students listed on NPS invoices who are not enrolled in the SIS and vice-versa as compared to previous years.

The special education accounting specialist is 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 the same documents used by the Special Education Department to identify new students attending NPS; as such, they are often submitted after the student has already been receiving services. As a result, enrollment and attendance may not be recorded in a timely manner, which can lead to errors in CALPADS and attendance data submissions, potentially resulting in a loss or delay of LCFF funding.

6. The district has an established process for enrolling students and recording attendance in the home and hospital program. However, interviews indicated inconsistencies in the program's administration, which could lead to inaccurate attendance reporting for funding purposes. Staff reported that the district is not providing home/hospital services for eligible general education students; however, the Special Education Department indicated that it manages the program for students with IEPs. A review of the district's monthly attendance reports showed students enrolled in home and hospital instruction, but the district's ADA calculations do not appear to include this student attendance for funding purposes.
7. Under the leadership of the executive director of IT, the IT Department manages and supports the SIS, coordinates the reconciliation of data between the SIS and other systems of record, and ensures compliance with CALPADS reporting requirements. The district has established processes for researching CALPADS data elements and resolving errors and anomalies before data certification. Staff responsible for entering student enrollment data into the SIS indicated that correcting coding errors and anomalies has become routine.
8. Teachers must take attendance in accordance with the California Code of Regulations (CCR), Title 5, Section 401, (a)–(d), which states:
 - (a) Elementary school attendance shall be kept in a state school register, as required by section 44809, except when a central file is maintained as authorized by Education Code section 44809.
 - (b) High school attendance (including junior high school) shall be kept on forms approved by the California Department of Education.

- (c) In all high schools, except those listed in (d) of this section, each teacher shall be required to submit to the principal, at least once each school day, a report of attendance for each period of the day in which he conducts classes, listing the names of all pupils absent in any period.
 - (d) In all classes for adults, continuation schools, and classes, and regional occupational centers and programs, attendance shall be reported to the supervising administrator at least once each school month.
9. Attendance reports that track the status of daily and/or period-by-period (if applicable) attendance should be generated consistently each day. Principals should enforce the established time frame for teachers to record attendance and follow up when a teacher does not comply with procedures, holding that teacher accountable for accurate and timely attendance. The Aeries system should be configured so that once the designated time has passed, teachers are prevented from entering or modifying attendance for that day. In this case, teachers should confirm attendance directly with the clerk typist II or front office staff. This way the principal is made aware of any teachers who are not recording attendance in a timely manner.

The clerk typist IIs also verify that attendance is entered each day; at elementary school sites, attendance is entered into the SIS by a set time each morning, and attendance clerks later run a verification report to confirm it has been recorded. At middle and high schools, attendance verifications occur once at the end of each day for all periods. Notes to excuse absences are forwarded to the school office.

Short-term substitute teachers who do not have access to the Aeries system are provided with manual attendance rosters. These rosters are signed by the substitute teacher, and attendance is recorded manually by substitutes and entered in the SIS by school office personnel.

The Student Support Services Department monitors daily attendance at all school sites. The department's ADA attendance clerk runs and distributes a daily attendance report to all school sites and district administrators. This process continues to improve accountability, ensuring teachers follow attendance procedures and principals monitor daily attendance activities.

10. 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/guardian and doctor notes submitted to verify absences and late arrivals.
11. The district has maintained the same procedures for reporting attendance at each period (P-1, P-2 and annual). These procedures include the reconciliation and review of monthly reports generated by school sites with districtwide system reports before submission to

the state. Teachers print and certify weekly attendance registers. At the end of each school month, monthly classroom attendance certification reports are printed from the SIS, signed by teachers, and retained at school sites. School sites also print monthly attendance reports, which principals review and sign before forwarding copies to the business services accounting specialist for state attendance reporting. The accounting specialist enters the monthly attendance data for each school site and other programs into an Excel workbook, which consolidates attendance data for state reporting for each reporting period.

The district's 2023-24 audit identified one finding related to exceptions in attendance controls, which was a partial repeat of findings from the 2022-23 audit. The report indicated that the district lacks procedures to confirm attendance in cases where a student is marked present for only one period at secondary school sites. Without this verification, the district risks overstating P-2 and annual certified attendance.

12. Interviews with staff indicated that school months remain open in the SIS for attendance recording throughout the year. The accounting specialist reviews attendance from previous months to identify any changes made by school site staff when preparing state attendance reports. When changes are found, all reports are rerun and recertified by the school site. The 2022-23 audit report indicated that school sites made changes to student attendance after the certified reporting periods. 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. If possible, the district should close the attendance recording functions in the SIS at the end of each reporting period to prevent changes.
13. Board policies, operational procedures, desk manuals and routine training for staff involved in enrollment and attendance tasks are essential to maintaining accurate records for state and federal reporting. The district has developed a comprehensive Enrollment and Attendance Manual, along with detailed SOPs containing instructions on student enrollment and attendance processes.
14. School site personnel acknowledge the existence of established procedures for enrollment and attendance but express a need for more regular and in-depth training. Many staff members have primarily relied on peer guidance to learn their responsibilities. Experienced school site staff report that meeting more frequently, such as monthly, would be beneficial for discussing changes, addressing nonroutine issues and ensuring consistency in practices across the district.

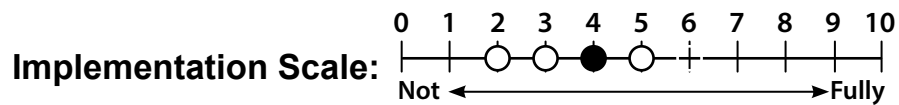
Recommendations for Recovery

1. The district should designate a single administrator to oversee student enrollment and attendance across all programs to ensure accuracy of student data, provide for consistency in practices, and avoid fragmented responsibilities. This position should be responsible for ensuring accuracy of student data and attendance for all programs including home and hospital, short-term and long-term independent study, NPSs, Saturday school and regular school attendance.

2. The district should regularly monitor the standardized practices for managing enrollment and attendance across all programs, ensuring that data is entered accurately and promptly into the SIS.
3. The district should continue to explore options to integrate SIS and SEIS data through an automated data connector to reduce its reliance on manual reconciliation, improve data accuracy, and ensure timely enrollment and attendance updates for special education students. Until such a connection is implemented, the district should formalize a structured reconciliation schedule between the SIS and SEIS, with frequent cross-checks to ensure consistency in enrollment and attendance records before the CALPADS certification process.
4. The district should continue efforts to establish and follow effective procedures for reconciling data between CALPADS and Aeries. The district should ensure that staff are sufficiently trained and cross-trained in CALPADS reporting procedures to meet reporting deadlines and maintain data accuracy.
5. The district should continue to ensure timely reconciliation of NPS student enrollment and attendance data between the SIS, SEIS, and NPS invoices/attendance registers, with reconciliation occurring at least monthly.
6. The district should clarify responsibilities for enrolling and tracking attendance for students in the home and hospital program, including ensuring that both general education and special education students receive services as required, and that all attendance data is properly accounted for in ADA reporting.
7. The district should continue monitoring daily attendance, holding both teachers and administrators accountable for completing accurate attendance records.
8. The district should explore SIS system configuration options to limit the ability to enter or modify student attendance. Teacher access should be restricted after a designated time each school day, and clerk typist II access should be disabled upon close of the state reporting periods (i.e., P-1, P-2, and annual).
9. The district should continue to review, update and distribute its Enrollment and Attendance Manual and other training materials annually to support new hires and staff who may not be able to attend in-person training sessions.
10. The district should enhance training for staff involved in student enrollment and attendance. This training should be standardized, recurrent, and designed to ensure staff are up to date with changes in policies, procedures, and state reporting requirements.
11. The district should provide regular ongoing training for enrollment and attendance staff, including monthly meetings for clerk typists IIs. These meetings should provide an opportunity for school site staff to discuss challenges, ask questions, and align practices across the district.

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
July 2025 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 related to this standard including the following:
 - BP and AR 5116.1-Intradistrict Open Enrollment, revised February 20, 2019.
 - BP and AR 5117-Interdistrict Attendance, revised January 17, 2024 and June 20, 2024 respectively.
 - BP and AR 5118-Open Enrollment Act Transfers, adopted August 4, 2014.
 - BP and AR 6158-Independent Study, revised February 19, 2025 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.

Since the district 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 director of safety and student support, the ADA attendance clerk is responsible for administering the district's interdistrict permit applications, which are available on the district's website and in person at the student support services office.

2. BP and AR 6158 address independent study. Shortly after FCMAT's fieldwork in February 2025, the district revised BP 6158 to comply with new statutory provisions regarding independent study. Specifically, SB 153 (Chapter 38, Statutes of 2024) repealed the previous three-day minimum duration for school districts to claim independent study ADA. Under the new law, school districts may now claim independent study ADA for any duration. Additionally, written agreements for short-term independent study, now defined as 15 or fewer days, may be signed at any time during the school year. Prior to SB 153, short-term independent study was defined as 14 days or fewer. For long-term independent study, the written agreement must still be signed by all applicable parties

before the student begins independent study. However, new requirements regarding tiered reengagement, synchronous instruction, and transition to in-person instruction now apply to students participating in long-term independent study. As of August 2024, the director of community schools and attendance became responsible for the oversight of both the short-term independent study program (in collaboration with school site administrators) and the long-term independent study program.

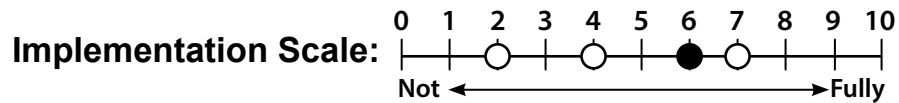
3. The district has established AR 6183-Home and Hospital Instruction, which provides individual instruction for students with a temporary disability that makes school attendance impossible or inadvisable. Parents must provide physician documentation supporting illness or limitation. Students are matched with a teacher who collaborates directly with the student's assigned teacher for coursework and then travels to the student's home or hospital location to provide instruction. Interviews indicated inconsistencies in the program's administration, which could lead to inaccurate attendance reporting for funding purposes. The Special Education Department reported managing the program for students with IEPs. While school sites reported having regular education students assigned to home and hospital instruction, the Student Support Services Department, responsible for the program's oversight, reported having no students enrolled in the program.
4. The district does not have board policies or administrative regulations specific to charter school attendance. However, the attendance procedures for district-operated charter schools are consistent with those for noncharter schools in the district. Each 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 of both short-term and long-term independent study programs to ensure compliance with all state regulations, including the recent updates from SB 153 (Chapter 38, Statutes of 2024). Specific attention should be given to the required elements of independent study agreements, student work, and student attendance reporting practices.
2. The district should clarify oversight responsibilities for the home and hospital program to ensure it is available to all students as needed, and that student attendance is accurately reported without delay.
3. The business office should perform periodic internal audits to verify the accuracy of attendance reported for apportionment purposes, including attendance for independent study, home and hospital instruction, 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
July 2025 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 may be 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 office staff collect IEP information through the enrollment process; this has delayed identifying some students requiring special education services.

The district's 2024-25 Enrollment and Attendance Manual directs school site staff to contact the assigned program specialist for assistance with special education placements. It also states that if a student and parent/guardian do not provide a current IEP during enrollment, staff should enroll the student without delay and request the IEP from the previous school. However, these procedures do not account for cases where a parent/guardian does not disclose that a student is receiving special education services. Additionally, school site staff do not query CALPADS to independently verify a student's special education status during enrollment.

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 are improving, Special Education Department staff continue to report delays in identifying newly enrolled special education students in the SIS. Efforts to improve data accuracy and streamline reconciliation (e.g., implementing an SEIS/SIS data connector) slowed during this review period, partly due to a leadership transition. The former executive director of special education left in August 2024, and the district filled the position in September 2024.
4. The district contracts NPS providers to serve some students with IEPs or 504 supplemental service plans. The special education TOSA is responsible for updating the SIS when students enroll in or exit NPSs. To streamline invoicing, the district requires NPS providers to submit invoices to a designated email address, which is accessed by

the special education data TOSA and accounting specialists. The district uses invoice information to reconcile student records in SEIS and Aeries, verify services provided against IEPs and track attendance for funding purposes. Staff interviews indicated that both the special education and business services accounting specialist positions are monitoring NPS attendance. While the special education accounting specialist enters NPS attendance data into the SIS, the business services accounting specialist does not use this data when calculating the district's NPS ADA for funding purposes.

5. Title 17, CCR Section 6025 requires students in grades prekindergarten (PK)-12 to have certain immunizations or a valid medical or personal beliefs exemption before enrolling in and attending school. The 2023-24 audit report confirmed that the district has implemented corrective actions to address the immunization requirement findings from the 2021-22 and 2022-23 audits.

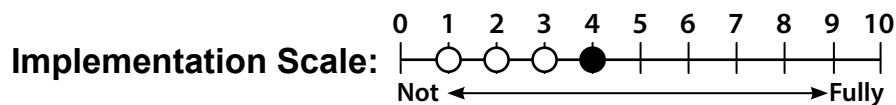
Recommendations for Recovery

1. The district should continue monitoring the implementation of procedures that require student enrollment information to be entered into the SIS at the time of registration or as soon as possible after parent submission to ensure each student is correctly recognized in the SIS and assigned to a classroom to allow for accurate daily attendance reporting.
2. The district should strengthen its written policies and procedures (e.g., Enrollment and Attendance Manual) to clearly define the process for enrolling students with special needs (e.g., special education, home and hospital) to ensure that all students receive appropriate services without delay, including steps to identify students receiving special education services if parents/guardians fail to disclose this information during enrollment. The district should ensure that procedures are followed, including contacting the assigned program specialist for special education placements when necessary.
3. The district should train staff to proactively inquire about a student's special education status during enrollment and to independently verify this information through CALPADS. The Special Education Department should also establish a regular review process (e.g., monthly or more frequently at the start of the school year) to confirm these verifications and ensure appropriate placements. The district should also consider providing CALPADS access (read only) to principals to support school site staff responsible for enrollment duties.
4. The district should continue improving procedures for obtaining, entering, and reporting enrollment data for students attending NPSs to ensure data is accurately captured and entered into the SIS promptly.
5. The district should increase its efforts to monitor all enrollment and attendance tasks to ensure that data is properly captured for both CALPADS enrollment reporting and attendance reporting, which is crucial for state apportionment funding.

6. The district should implement an SEIS/SIS data connector to assist with data reconciliation and continue to routinely reconcile data across the SIS, SEIS, and CALPADS, including data for students enrolled in alternative programs such as NPSs.
7. The district should continue to ensure that nurses verify that students meet all immunization requirements before enrollment and maintain student vaccination records 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
July 2025 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 assistant superintendent of educational services, the director of community schools and attendance and the director of safety and student support jointly manage the Student Support Services Department, overseeing programs related to student discipline and attendance interventions including Positive Behavior Interventions and Supports (PBIS), SART, Resource Panel and Student Attendance Review Board (SARB). The director positions were filled in August and September 2024, respectively, after the department's leadership had been vacant since September 2023 due to a leave of absence. Since the pandemic, the department has experienced inconsistent leadership due to organizational changes, staff turnover, and vacant positions. The department also includes three child welfare and attendance (CWA) advisors, an ADA attendance clerk and a data technician who all work 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, many of which 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 outlines the process for referring habitual truants to a SARB, and BP and AR 5113.12 focus specifically on the SARB process.
3. During the 2023-24 school year, the district piloted a new automated notification system (ParentSquare) to replace the previous system (School Messenger). ParentSquare integrates with the district's SIS, and efficiently delivers large volumes of messages through multiple channels, including notification of student absences. This allows for timely and effective communication with parents when a student absence is recorded.
4. Starting in the 2024-25 school year, the district implemented the SchoolStatus attendance management system to improve attendance rates and reduce staff time through automated interventions and mailings. District staff reported an increase in the number of interventions completed using the new system compared to the manual processes used the previous year. Truancy letters are automatically generated when a student reaches a certain number of unexcused absences. The system also generates letters to address excessive excused absences and chronic absenteeism. School sites remain responsible for monitoring student attendance and carrying out intervention steps taken throughout the SART process until absenteeism reaches the point of a referral to SARB. Once a referral is made, the Student Support Services Department manages the SARB process.

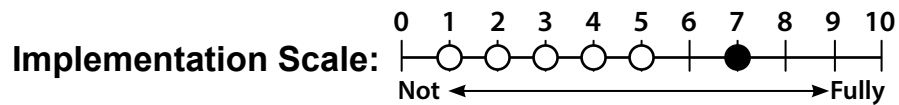
5. Each school site has designated an Attendance Improvement Team, which meets at least monthly to develop, review and implement a schoolwide Attendance Improvement plan. These teams typically include the school site administrator, attendance clerk, certificated staff (e.g., counselor), school nurse, CWA advisor, parent or community member, and student. These teams review student attendance data and ensure the timely intervention strategies (e.g., parent conferences, home visits, interagency referrals) are implemented for students identified as at risk of chronic absenteeism.
6. BP 6176-Weekend/Saturday Classes, revised February 20, 2019, establishes the framework for the district to offer makeup classes, including those for unexcused absences (EC 37223). The district continues to use Saturday school activities as an instructional strategy and to recover apportionment ADA lost due to absenteeism. Additionally, the district uses flexibility within its short-term independent study program to recover additional ADA and allow students to make up missed assignments (see Standard 9.3 for more information on independent study changes effective for 2024-25).
7. According to the 2024 California School Dashboard, the district's chronic absenteeism rate, defined as the percentage of students absent for 10% or more of their instructional days, is 41.5%; this rate is a decline of 4.1% from the previous year. The Student Support Services Department continues to focus on strategies outlined in the district's Attendance Plan to achieve its goal of a 96% attendance rate.
8. District staff continue efforts to engage with the county district attorney's office to increase the use of legal interventions to enforce attendance policies.

Recommendations for Recovery

1. The district should continue monitoring the implementation of established truancy processes and procedures at each school site to ensure consistency and effectiveness.
2. The district should continue to collaborate with students, parents and the county district attorney's office to enforce attendance policies and ensure compliance.
3. The district should continue monitoring practices at all school sites to ensure consistent adherence to SART/SARB procedures.
4. The district should continue offering Saturday school and use short-term independent study programs to recover attendance, supporting both funding and instructional needs.

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
July 2025 Rating:	7



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 that those responsible for recording and monitoring student attendance understand relevant laws and regulations. Training provides an opportunity for staff members to discuss best practices, clarify procedures, and communicate with district office staff about areas that may need refinement or intervention. An annual overview of the purpose and procedures for recording daily attendance ensures that all staff members understand their roles and responsibilities in the attendance process, as well as the importance of standardized procedures. Additionally, an annual refresher on the attendance software allows staff to revisit the system and ask any questions for further clarity.

Mandatory yearly training should be conducted before the start of each school year and cover attendance accounting procedures, compliance requirements, and internal controls. The training should be structured to address the specific areas of responsibility, including district attendance accounting, school site attendance and teacher daily attendance taking. Furthermore, new employees responsible for recording official attendance should receive adequate training upon hire. A list of personnel required to attend should be maintained to document attendance, and accountability procedures should be established to ensure compliance.

2. At the start of the school year, the district conducted a remote online training on student enrollment and attendance procedures for school site and department personnel. However, new staff responsible for attendance recordkeeping reported receiving little to no training upon hire. To address this issue, regular meetings should be established for clerk typists II to discuss and manage attendance procedures.
3. The IT Department holds regular mandatory data management meetings with school site staff to identify and correct data entry errors. Additionally, the department offers individualized 1-on-1 meetings upon request to provide technical support on enrollment and attendance data entry procedures, as well as Aeries and CALPADS navigation. While employees have access to system tutorial tools to resolve data entry issues, most school site staff report that they often seek help from other clerk typist IIs when faced with work-related problems. Interviews with school site personnel also indicated a strong interest in continuing regular or monthly meetings to share information and ensure consistency in districtwide practices.
4. Not all school site employees attend mandatory training. Staff interviews indicated confusion about who should attend training meetings, particularly at sites with multiple

clerks or when invitation language conflicts with daily responsibilities. The district assigns clerks based on a school's enrollment and type (e.g., elementary, TK-8, secondary) to manage enrollment, attendance and student data. At larger school sites, multiple clerks divide responsibilities (i.e., typically between enrollment/data and attendance) while at smaller sites, a single clerk manages all duties with the office manager as backup. Regardless of assigned duties, clerks are cross-trained to support one another.

Some staff with identical duties believe they hold different titles or classifications (e.g., attendance clerk versus data clerk). Currently, the district has two clerk classifications (i.e., clerk typist II and elementary clerk typist II) and is considering adding a third (i.e., TK-8 elementary clerk typist II). These classifications are based on school type rather than differing job responsibilities. Additionally, staff at elementary schools expanding into middle grades report a lack of training and inconsistent and inadequate support for middle school enrollments.

5. The district has established written resources to support the daily responsibilities of school site staff involved in student enrollment and attendance. For the 2024-25 school year, the district updated its comprehensive Enrollment and Attendance Manual. Additionally, the district has a series of SOPs referred to as "HowTo's" available on its shared drive and accessible to all staff responsible for data entry and maintaining student information in the SIS. The district has developed one-page documents for school site staff, outlining daily, weekly, and monthly tasks related to attendance procedures. Attendance data is reviewed in regular meetings with principals and counselors.
6. District administrators, including school site principals, should receive annual training to ensure a clear understanding of the requirements relating to the school calendar, instructional days and required instructional minutes. All administrators should be familiar with their responsibilities in ensuring that bell schedules, instructional days, and daily and annual instructional minutes comply with district policies and EC 46201.

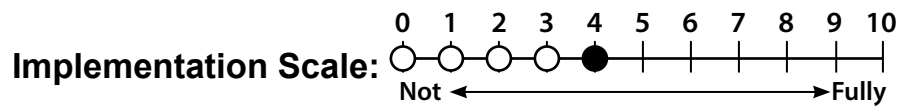
Recommendations for Recovery

1. The district should strengthen its district-level processes to train and support school sites in enrollment, attendance, and student data management. The district should consider assigning primary responsibility for coordinating this effort to the director of community schools and attendance with support from subject matter experts (e.g., IT staff, CWAs, accounting specialists, ADA attendance clerk) as needed.
2. The district should enhance mandatory training and accountability measures for enrollment, attendance and student data management, including conducting mandatory annual training before the school year on attendance procedures, compliance requirements, and internal controls, and updating the tracking system to document staff participation for accountability.
3. The district should establish ongoing training for school site staff, including regularly scheduled meetings to all clerk typist IIs to discuss and refine attendance procedures; consider pairing new hires with an experienced clerk for hands-on guidance.

4. The district should continue to strengthen IT support and data management training, including regular mandatory meetings to address data entry errors. The department should promote its 1-on-1 technology support sessions, particularly for new hires, and encourage school site staff to use existing tutorials and offer interactive workshops to improve digital competency.
5. The district should clarify school site clerk roles and classifications. The district should consider a single classification for enrollment, attendance, and data clerks to ensure consistency across schools and align titles with actual duties rather than school type. For schools with multiple clerks, the district should ensure that staff continue to cross-train in all relevant procedures.
6. The district should improve training for middle school enrollments at TK-8 schools, including targeted training sessions for staff transitioning from elementary to middle/high school enrollments, and provide clear guidelines for enrolling students in different grade levels to ensure consistency.
7. The district should continue to enhance written resources and support materials and ensure all staff can easily access the Enrollment and Attendance Manual, “HowTo” SOPs, and one-page reference guides.
8. To ensure administrators understand their compliance roles, the district should provide annual training on instructional requirements, including school calendars, bell schedules, instructional days, and required instructional minutes. Monthly reviews of attendance data with principals and counselors should continue to ensure accuracy and compliance.

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
July 2025 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. The district has implemented some controls 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 2024, but postponed to October 2024 and postponed again to April 2025 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.
 - Multiple approvals are required to process accounts payable transactions.
 - Journal entries require descriptions and backup, and a second-party review 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 and the payroll manager and executive

director of fiscal services review the payroll listing 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 fiscal services/budget analyst approves purchase requisitions under \$10,000 and the executive director of fiscal services approves purchase requisitions over \$10,000; the assistant superintendent, business services/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 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 processed for distribution by the same person who processed the transaction.
 - Accounts receivable transactions set up at the end of the 2022-23 fiscal year were cleared in 2023-24. The district provided a detailed list of accounts

receivable transactions to support the 2023-24 closing entries. The accounts receivable transactions set up in object code 9200 and 9209 had not been fully cleared as of January 13, 2025. The district's 2023-24 audit report identified an accounts receivable understatement of \$96,216 in Fund 11, the Adult Education Fund and \$1,634,969 in Fund 13, the Cafeteria Fund.

- Accounts payable transactions set up at the end of the 2022-23 fiscal year were cleared in 2023-24. The district provided a detailed list of accounts payable transactions to support the 2023-24 closing entries; however, the 2023-24 audit report included an understatement to accounts payable totaling \$1.3 million across four funds. Accounts payable transactions set up in object 9500 and 9590 at the end of 2023-24 had not yet been fully cleared as of January 13, 2025.
 - A review of the 2023-24 general ledger report shows that some reconciling entries were made to balance sheet accounts 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, is not regularly reconciled. 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. 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 time-certification forms completed during the 2023-24 fiscal year. The 2023-24 audit report included a finding that time certification forms were not completed for all employees paid from federal funds, and that the payroll was not reconciled to the personnel activity reports. The audit report stated that the district lacks adequate controls to ensure that time certification documentation is prepared and maintained to support all employees who are paid with federal funds. The effect of the finding is questioned costs of \$30,205 for the 2023-24 fiscal year. Not completing and collecting these documents timely for employees paid from federal funds can jeopardize current and future funding.
3. 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.

4. 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.
5. 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.
6. In the prior review period, the district discontinued using Informed K-12 for budget transfers and site and department staff emailed the business office to request budget transfers. The budget transfer form in Informed K-12 was reinstated during the current review period. In the past, budget transfer requests were held and processed at the next interim reporting period; however, during the current review period, budget transfers were processed more frequently, helping the district maintain budget and spending controls.
7. 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. Based on a review of the 2023-24 general ledger, journal entries were made monthly beginning in March 2024 for field trip expenses. Some site budgets were overdrawn by these entries, and budget transfers to correct the negative balances were not made. A 2024-25 general ledger report provided on January 13, 2025, shows journal entries were made monthly to transfer the cost of field trips to sites, and some budgets were overdrawn by these entries. Budget and expenditure controls are improved when costs are transferred timely and budget transfers are made to correct overdrawn accounts.
8. The district provided a Business Services Procedure Manual that it was in process of completing, which included some procedures for purchasing and warehouse, accounting, payroll, budget and position control, student attendance accounting, ASB, and various other areas. 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 2023-24 audit report was dated March 12, 2025 and was presented for review at its April 9, 2025 board meeting. The district was not in compliance with EC 41020(h) and 41020.3 for the 2023-24 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 decreased from 19 in 2022-23 to 13 in 2023-24. 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 California State Teachers Retirement System (CalSTRS) retiree payments per CalSTRS Employer Directives 2024-01 and 2025-01 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. Although the district provided a workflow diagram of an independent contractor approval process, interviews did not indicate 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

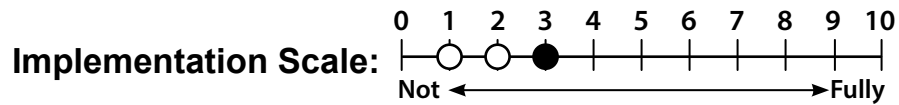
1. The district should hire, train and cross-train sufficient qualified staff in the HR and Business Services departments motivated to implement the internal controls identified in this report as well as in the most recent audit findings. It should ensure that consultants hired by the district provide training to district staff to build internal capacity.

2. The district should continue to meet with site and department managers monthly 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 follow through with reinstating 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 continue to 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. 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.
15. 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.
16. 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.
17. The district should 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.
18. 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.
19. 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.
20. 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
July 2025 Rating:	3



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. However, the purchasing/warehouse section of the Business Services Procedures Manual states that purchase orders are required for purchases over \$1,000 and asset items over \$500. The purchasing process and travel approval and 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.
 - 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.
 - 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.
 - 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/warehouse section of the district's Business Services Procedures Manual and in the Purchasing Policies and Procedures Handbook. The district's Purchasing Policies and Procedures Handbook was revised on January 1, 2025. The handbook includes information on competitive bidding requirements and limits, federal procurement guidelines, procedures for public works projects, and transportation contracts, and includes links to the applicable regulations.
 4. The district adopted the California Uniform Public Construction Cost Accounting Act (CUPCCAA), Public Contract Code (PCC) 22000, et. seq., regulations at its June 27, 2014 board meeting. The district's Purchasing Policies and Procedures Handbook includes information on bidding requirements and includes the current bid thresholds for public works contracts pursuant to CUPCCAA and includes links to the applicable PCC sections.

The purchasing/warehouse section of the Business Services Procedures Manual makes no reference to CUPCCAA.

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.

5. Written purchasing procedures provided by the district in a prior review period stated that multiple quotes were required for purchases of products or services exceeding \$500. In the current review period, interviews indicated that purchasing staff would obtain three quotes for purchases over \$10,000. Neither the Purchasing Policies and Procedures Handbook nor the purchasing/warehouse section of the Business Services Procedures Manual include information about requesting quotes.

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.

6. The Maintenance, Operations and Transportation Department is responsible for complying with reporting requirements related to the Department of Industrial Relations (DIR) contractor registration program, which began in March 2015. All 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 (Chapter 28, Statutes of 2014). 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.
7. Authorization to participate in a piggyback bid for “Just in Time” procurement of classroom and office supplies was approved at the May 24, 2023 board meeting for the 2023-24 fiscal year and authorization to participate for the 2024-25 fiscal year was approved on August 7, 2024. 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.
8. Neither the Purchasing Policies and Procedures Handbook nor the purchasing/warehouse section of the Business Services Procedures Manual include procedures for open purchase orders. In a prior review period, the district provided written procedures for

open purchase orders that included certain restrictions. An open purchase order could not be used to purchase furniture, equipment, or any single item with a value of \$500 or more, and the names of authorized purchasers must be listed on the purchase order. The purchasing assistant indicated that the approved signer list on file with vendors is verified annually.

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. Four of the 12 open purchase orders reviewed did not list approved signers. All paid invoices reviewed were approved for payment by the head of the department; however, most of the signatures were made with a signature stamp. The use of a signature stamp provides an opportunity for unauthorized purchases because it does not ensure that the director reviewed and approved payment of the invoices.

9. FCMAT's interviews found that accounts payable personnel check for proper remittance addresses and refer all new vendors and vendor address changes to the Purchasing Department to ensure proper segregation of duties.
10. 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 executive director of fiscal services. The 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 assistant superintendent, business services/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.

11. 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 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 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 14% of the requests for more than \$500 or out-of-state travel listed on the board agendas from February 2024 through February 2025 were not preapproved, including some 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.

12. Interviews with staff indicate that the district has issued credit cards to four cabinet members and two 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.

13. FCMAT requested samples of the district's accounts payable transactions for testing the fiscal years 2023-24 and 2024-25. Of the 25 payments selected, the following anomalies were noted:
 - Of the 25 invoices, 13 were paid more than 30 days after the invoice date and four of the 13 were paid more than 90 days after that date; one invoice was paid 335 days after the invoice date.
 - Ten of 25 invoices provided were dated prior to the date of the purchase order.
 - Four invoices were dated in the prior fiscal year and were paid against a current year purchase order, misstating expenses in both years.
 - One of the 25 invoices was paid to an individual for consultant services. Documentation was not included with the consultant services agreements to indicate that the district applied the three-part (ABC) test to determine if the consultant should be properly classified as an independent contractor. 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.
 - One piece of equipment with a price over \$500 was purchased on an open purchase order (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.
14. The 2023-24 audit report contained a finding stating that 11 of the 90 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 the prior review period in response to the audit finding, 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.
15. 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. 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).

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.

Since the beginning of the 2023-24 fiscal year, newly purchased assets over \$500 are reportedly being tracked on a separate spreadsheet; however, the spreadsheet was not provided to FCMAT.

16. 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, and the receiver at the site is required to sign for the stock received. Warehouse staff track inventory levels and place orders to replenish stock when inventory is low. Interviews indicate that a physical inventory of warehouse stock is completed annually, and a review of the financial reports indicates that an entry was made at the end of the 2023-24 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. Open purchase order procedures should be included in the purchasing/warehouse section of the Business Services Procedures Manual.
3. The business office should continue to audit all invoices.

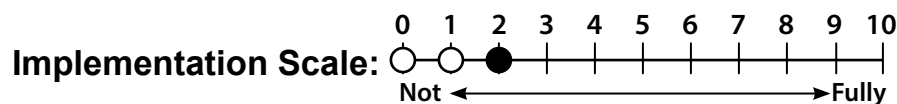
4. The district should enforce its policy requiring an approved purchase order for all purchases and hold employees accountable for following the policy. The district should update the purchasing/warehousing section of the Business Services Procedures Manual to indicate that purchase orders are required for all purchases. 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. The district should remind sites and departments annually that orders placed without an approved purchase order are unauthorized.
5. In accordance with district procedures, it should continue to ensure that contracts are signed by cabinet members and not allow department directors to sign contracts.
6. The district's purchasing procedures and the Purchasing Policies and Procedures Handbook 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.
7. To identify cumulative purchases that must be bid, the Purchasing Department should complete all capital purchases that are not bid as part of new construction projects.
8. The Purchasing Department should obtain quotes as prescribed in the district's purchasing procedures and attach a copy to the accounts payable file as supporting documentation.
9. The district should ensure that it has sufficient qualified staff in the Purchasing Department who are trained in procurement practices and requirements.
10. The district should ensure that it has completed all the required steps to implement CUPCCAA and provide training regarding this procurement process to applicable staff members. Staff members involved in purchasing should have access to district procedures as well as PCC training.
11. Purchase orders for labor of more than \$15,000, not covered by CUPCCAA, should be bid where required by the PCC.
12. 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.
13. 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.
14. 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.

15. All accounts payable warrants should be returned to personnel other than the employee who processed the transaction.
16. Care should be exercised in reviewing accounts payable packets before authorizing issuance of payment. Contracts should be attached to the backup documents.
17. 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.
18. 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.
19. The district should continue to ensure that it complies with the DIR contractor registration requirements and attach the DIR certification to purchase order backup.
20. Additional procedures and internal controls, such as segregation of duties, should be implemented for “Just in Time” office supply and custodial procurement contracts.
21. Invoices should be paid in a timely manner, and district employees should obtain timely approval for travel that requires county administrator approval.
22. 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.
23. The district should ensure that supervisors adhere to policies prohibiting the purchase of items valued at more than \$500 on an open purchase order.
24. The district should centralize all purchasing, bidding, tagging and salvage procedures. This would ensure that one individual or department is responsible for all items districtwide. This would centralize knowledge, standardize procedures and increase accountability.
25. The district should perform a physical inventory of all items with a current market value of \$500 or more every two years to conform to 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.

26. The district should assign the roles and responsibilities to employees to maintain an inventory control system. Employees responsible for identification of applicable assets and those responsible for asset tagging should be cross-trained on their responsibilities.
27. The district should ensure that the inventory is continually updated for additions and deletions.
28. The inventory list should be annually reconciled to the accounting records of items purchased using object codes 4400, 6400, and 6500.

Standard Partially Implemented

July 2013 Rating:	1
July 2014 Rating:	1
July 2015 Rating:	0
July 2016 Rating:	1
July 2017 Rating:	1
July 2018 Rating:	1
July 2019 Rating:	2
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
July 2025 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 recordkeeping 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 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.

During this review period, the executive director of fiscal services was assigned to oversee ASB, and the new fiscal compliance coordinator has also been assigned some ASB oversight duties. Interviews indicated that one or both of these individuals visited the two comprehensive high schools to examine ASB records.

3. The district uses the downloadable copy of FCMAT's Associated Student Body Manual. The district also provided FCMAT with an ASB Financial Guide Inglewood Unified School District (For Schoolsite 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 indicated that the district does not use this manual.

4. The district has centralized the TK-8, middle school, and district-operated charter high school's 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. District staff indicated that both comprehensive high schools continue to use the ASBWorks software with access for business office staff to review financial transactions.
6. School site ASB staff indicated that the business office requests copies of bank statements and reconciliations and other documentation periodically; however, interviews with district staff were inconsistent regarding who 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 one of the two ASB advisors collects funds from ASB sales and is also the custodian of the funds, which are kept in a locked cabinet. The same advisor counts the cash and prepares the deposit slip, which is signed by the advisor, ASB treasurer, and the principal. The deposit is then taken to the business office, and the money is counted with the accounting specialist. Interviews with the high school staff indicated that the ASB clerk collects the cash from ASB sales, counts the money with the ASB advisor, and completes a deposit slip; money is kept in the safe until the ASB clerk takes the deposit to the bank. Sample bank reconciliations show that the ASB clerk completes the reconciliation, which is reviewed by the advisor. 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 typically, but not always, preapproved and that the applicable forms include the three required approvers' signatures. 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. 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, no evidence of additional standardized forms was provided.

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 physical education uniforms or caps and gowns.

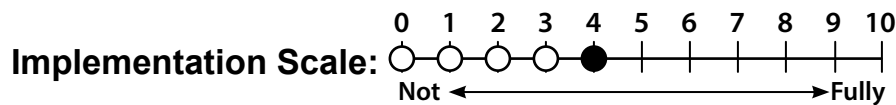
Recommendations for Recovery

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 continue to 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 continue to 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
July 2025 Rating:	4



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, and has included some general written protocols for these functions in the Business Services Procedures Manual (revised January 2025). 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.
2. The most recent audit completed by the external auditor for the fiscal year ended June 30, 2024 included two findings regarding ASB, one of which was repeated and one of which was partially repeated from the prior year. The audit identified both findings as significant deficiencies. Repeat audit findings should be of great concern to district administrators. At the time of FCMAT's fieldwork, the 2023-24 audit had not been completed; therefore, the findings had not yet been shared with staff responsible for ASB functions. However, some staff members indicated that the prior year's audit findings were shared.
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 the prior 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 stated 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 stated that an internal audit was conducted at Morningside High School on February 10, 2023; however, no checklist was attached. The audit approach section of each report included a list of bulleted items but did not clearly state the findings and required actions and/or recommendations for each item. At the time of FCMAT's fieldwork during the current review period, staff indicated that an internal audit had recently been completed for one of the comprehensive high schools; however, the resulting report was not provided to FCMAT.
4. Staff continued to indicate 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, and some vendors refuse to complete a W-9 form.
5. During the prior review period, the district provided ASB training on October 17 and 26, 2023; the meeting sign-in sheets showed that 16 site staff members attended. During the current review period, the district provided training on January 13, 2025; the meeting sign-in sheet showed that nine site staff members attended. The training was conducted by Business Services, and the PowerPoint presentation included information about rules

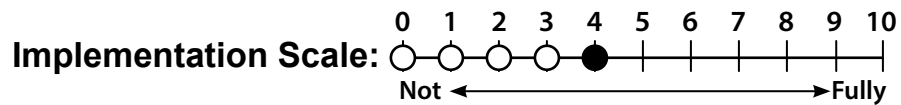
and regulations, budget controls, cash receipts, cash disbursements, accounting and audit, and fraud prevention. Some site staff members indicated that they also attended the ASB-Works conference in January 2025.

Recommendations for Recovery

1. Written oversight procedures should continue to 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
July 2025 Rating:	4



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 (Chapter 1213, Statutes of 1991) and AB 2756 (Chapter 52, Statutes of 2004) requirements for the current and subsequent two fiscal years.
 - 2023-24 second interim report.
 - 2024-25 adopted budget.
 - 2024-25 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's review of the district's board presentations found that all pertinent financial information affecting its financial position was presented. The district continues to include a MYFP table illustrating year-over-year changes and detailed assumptions for subsequent fiscal years. Each presentation during the review period included slides for the MYFP and the dollar amount of reserves. However, the restricted general fund was not presented separately, except for programs requiring contributions from the unrestricted general fund.
3. The review also found that while key assumptions – such as projected enrollment, average daily attendance, major revenue sources, COLA, and CalSTRS/CalPERS rates – were consistently included, the available reserve percentage was not consistently discussed.
4. FCMAT's review of the district's board agendas shows that the district includes detailed narratives alongside the financial reports and board presentations, which were provided in the board agenda backup materials for all financial reports given during this review period. These narratives are crucial for providing a more transparent and comprehensive understanding of the district's financial status. FCMAT's review found that the narrative effectively breaks down complex financial information into a clear and understandable format, helping the board grasp the information in a simplified manner.

FCMAT's review also noted that the district's narrative now includes numerous factors that were previously lacking in the past budget submissions and provides more detailed information regarding the MYFP. However, the detailed list of assumptions used to create the MYFP is only included in the presentation materials and not in the written narratives. Omitting this information makes it more difficult for board members and others to find and use this key information when they need it. It would be beneficial for the district to consistently include the table of assumptions directly in all financial narratives. By doing this, board members would have easy access to all pertinent information in a single document, enhancing the clarity of the financial reports.

5. 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 affected for the two subsequent fiscal years.
6. The district develops its MYFP using FCMAT's Projection-Pro software along with Excel spreadsheets for supporting information. According to interviews, the district implemented FCMAT's recommendation and continued to prepare its budgets at each resource level during the current review period. With the impending expiration of one-time funding streams within the current and upcoming years, 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.
7. Second Interim Report 2023-24: The county administrator approved the 2023-24 second interim financial report on March 13, 2024 with a positive certification. 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 \$23.4 million in 2023-24, \$20.7 million in 2024-25, and \$5.9 million in 2025-26. Additionally, the MYFP shows assignments of \$10.1 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 11, 2024, 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 expenditure reductions totaling \$22.77 million in the subsequent two fiscal years. The county office letter expressed concerns regarding the district's continued trend of declining enrollment, which reflected a two-year loss of 1,106 students. The letter highlighted the district's ongoing deficit spending, with projected unrestricted general fund operating deficits of \$10.95 million in 2023-24, \$14.55 million in 2024-25, and \$14.84 million in 2025-26. Over this three-year period, the district's unrestricted general

fund balance is expected to decline by approximately \$40.33 million, or 78.81%. Given these concerns, the county office stressed the need for the district to closely monitor deficit spending, identify actions to prevent further fund balance erosion, and continue implementing necessary expenditure reductions and revenue enhancements. To ensure continued progress toward fiscal stability, the county office required the district to submit an updated FSP with its 2024-25 adopted budget report by July 1, 2024. This update must include the implementation status of planned reductions, as well as alternative options for contingent expenditure reductions and/or revenue enhancements.

8. Adopted Budget 2024-25: The county administrator approved the district's 2024-25 adopted budget on June 26, 2024. Although the unrestricted general fund budget projected a deficit of approximately \$26.5 million in 2024-25, \$13.5 million in 2025-26 and \$18.4 million in 2026-27, 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 \$37.2 million in 2024-25, \$24.4 million in 2025-26 and \$6.0 million in 2026-27.

The district's adopted budget also projected operating deficits of approximately \$260,721 in the Adult Education Fund (Fund 11), \$686,431 in the Cafeteria Fund (Fund 13), \$105,477 in the Deferred Maintenance Fund (Fund 14), \$50.6 million in the Building Fund (Fund 21), \$8.2 million in the Capital Facilities Fund (Fund 25), and \$8.0 million in the County School Facilities Fund (Fund 35).

In a letter dated August 21, 2024, the county superintendent approved the district's adopted budget but noted ongoing fiscal concerns. The letter acknowledged the district's updated FSP, which identified revenue enhancements and expenditure reductions totaling \$14.22 million in 2024-25, \$8.54 million in 2025-26, and \$1.70 million in 2026-27. While recognizing the district's progress toward fiscal stability, the county stressed the need for continued implementation to maintain long-term financial health. As part of its oversight, the county required the district to submit a board-approved FSP update with its first interim report, detailing implementation progress and alternative strategies. Additionally, the county highlighted concerns over the district's significant deficit spending, projecting an unrestricted general fund balance decline of approximately \$58.38 million over three years. The letter also underscored the impact of continued enrollment and attendance declines on future revenue. Given these challenges, the county advised the district to closely monitor deficit spending, adjust financial projections, and reassess staffing and facilities planning to ensure long-term fiscal stability.

9. First Interim Report 2024-25: The county administrator approved the district's 2024-25 first interim report on December 11, 2024 with a positive certification. The district's MYFP showed a reserve for economic uncertainties of 3.00% for the current and two subsequent fiscal years. However, the district also included an amount of \$69.3 million in 2024-25, \$45.5 million in 2025-26 and \$30.5 million in 2026-27 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 \$9.1 million in 2024-25, \$23.7 million in 2025-26 and \$15.4 million in 2026-27.

In its January 14, 2025, letter, the county office provided its review of the district's 2024-25 first interim report and concurred with the district's positive certification. The letter noted that the district submitted an updated FSP, identifying revenue enhancements and expenditure reductions totaling \$1.62 million for 2024-25, \$5.71 million for 2025-26, and \$1.10 million for 2026-27. The county office emphasized the importance of continued implementation of the FSP and required the district to submit an update with the 2024-25 second interim report, including the implementation status of planned reductions and alternative options for contingent expenditure reductions or revenue enhancements.

The county office also analyzed the district's financial projections and noted that the unrestricted general fund balance is expected to decline from \$84.15 million in 2024-25 to \$35.86 million in 2026-27, a decrease of approximately \$48.28 million, or 57.38% over three years. The letter expressed concern about the district's projected deficit spending and its potential impact on maintaining the required reserve for economic uncertainties.

Additionally, the county office reviewed the district's enrollment trends, highlighting continued declines. According to the letter, the district's first interim report reflects projected enrollment of 6,546 in 2024-25, 6,236 in 2025-26, and 5,963 in 2026-27, with corresponding funded average daily attendance (FADA) of 6,616, 6,257, and 5,992, respectively. This represents a two-year loss of 624 FADA, or a 9.43% decrease. The county office recommended that the district closely monitor enrollment and attendance trends, adjust financial projections accordingly, and assess staffing and facilities planning based on the projected rate of decline.

10. Interviews with staff indicated that the district continues to use consultants to assist with year-end closing and the development of various financial reports throughout the review period. However, the consultant's objective has shifted significantly. Previously, the district relied on consultants to perform core business functions directly. The consultants are now engaged in a training and collaborative role, working alongside staff to build internal capacity. Interviews indicated that this change is intended to reduce the district's long-standing dependence on external consultants.

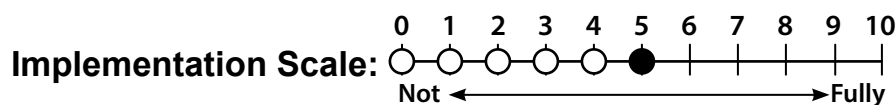
Recommendations for Recovery

1. The district should continue to include a comprehensive detailed list of MYFP assumptions 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 continue to develop its MYFPs at the resource level.
4. Presentation materials provided to the county administrator/advisory board at each budget reporting period should continue to 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 continue to 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 continue to monitor and update the FSP to ensure its reserves for economic uncertainties are met.
10. District staff should be trained to independently prepare and monitor budget and interim reports and MYFPs, with a phased plan to reduce and eventually eliminate the need for the use of consultants as internal capacity is solidified.

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
July 2025 Rating:	5



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 district's FSP outlines significant expenditure reductions and structural adjustments to ensure long-term fiscal solvency. The MYFP serves as the district's primary tool for assessing financial solvency and guiding instructional and fiscal decisions.
2. During this review period, the district approved several agreements with its bargaining groups. The first, approved by the county administrator on May 22, 2024, was for a one-time, off-schedule bonus of 5% for all Teamsters Local 911 (Teamsters) members and certificated management, classified management, and confidential employees for the 2023-24 fiscal year.

The district also reached two agreements with the Inglewood Teachers Association (ITA), Teamsters, and unrepresented management for the period July 1, 2024 through June 30, 2025. The initial agreement, approved in August 2024, included a 2% on-schedule salary increase for all three groups, along with a 5% one-time off-schedule bonus for ITA members. The county office responded to the disclosure and concluded that the district would meet its minimum reserve requirements for the term of the agreement. However, the county office reiterated the 45-day budget revision requirement per EC 42142.

Subsequently, the district reached another settlement in December 2024, with an additional on-schedule salary increase of 8%, retroactive to July 1, 2024. The county office reviewed and approved the AB 1200 public disclosure of collective bargaining agreement, confirming the district could meet its minimum reserve requirements. However, the county office reminded the district of the need to implement reductions in conformance with its FSP, expressing concern about the continued erosion of the district's fund balance in the future years.

3. During this review period, the district approved several memorandums of understanding (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. Documentation provided to FCMAT indicates that the district used the MYFP in decision-making for the December salary increase, evaluating multiple proposals before approving the final 8% increase. However, no documentation was provided to show that

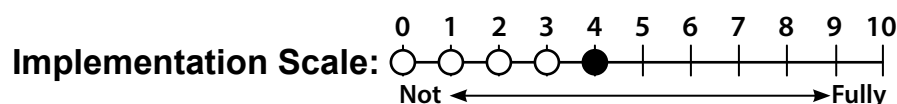
a similar analysis was conducted for the August increase, making it unclear whether the fiscal impact was consistently evaluated before salary commitments were made.

Recommendations for Recovery

1. The district should continue to ensure that multiyear projections are adequately supported with realistic and sustainable ongoing revenue enhancements and/or expenditure reductions, as outlined in the FSP.
2. The district should continue to prepare cost analyses and MYFPs for use in decision-making when an expenditure commitment is contemplated, including all salary and benefit enhancements negotiated through the collective bargaining process.
3. The district should ensure staff have the necessary training to accurately analyze the multiyear fiscal impact of any proposed salary or benefit increases, MOUs, and other expenditure commitments.
4. The district should ensure that documentation clearly reflects how collective bargaining agreements align with its 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
July 2025 Rating:	4



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. 6887 dated August 1, 2024. The bulletin also states that a “Public Disclosure form must be prepared for all agreements, including those for no increases or decreases in compensation,” which suggests that any tentative agreement and/or MOU should comply with the public disclosure requirements.
3. Once a school district loses local control, the county office of education assumes all the legal rights, duties, and powers of the governing board and a county administrator is appointed to act as both the governing board and the superintendent. 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 disclosure process.
4. The district’s employees are represented by the following bargaining units:
 - The ITA represents certificated employees such as teachers, special project coordinators, librarians, counselors, nurses, and adult education teachers.
 - The Teamsters represent classified employees.

5. The Inglewood Management Association (IMA) is an unrepresented employee group that 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 carry associated costs. A best practice is to disclose these costs 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.
6. The district reached a tentative agreement with Teamsters and the unrepresented management and confidential group covering the period beginning July 1, 2023 and ending June 30, 2024. The agreement provided the following:
 - A one-time, 5% off-schedule retention bonus, based on the bargaining unit members’ annual base salary.
 - For all unit members employed by the district as of March 1, 2024.

According to the May 22, 2024 board meeting minutes, the county administrator approved an AB 1200 disclosure for the 5% off-schedule retention bonus for approximately \$1.4 million which was funded with restricted COVID-19 funds (ESSER III). The disclosure was signed by the county administrator and the former CBO on April 15, 2024.

On May 3, 2024, the county office responded to the district’s AB 1200 disclosure 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. Additionally, the county office reminded the district of the 45-day budget revision requirement per EC 42142.

7. The district reached a tentative agreement with ITA, Teamsters and the unrepresented management bargaining groups that covers the period July 1, 2024 through June 30, 2025. The agreements provided the following:
 - ITA – 2% on-schedule salary increase effective July 1, 2024, and a 5% one-time off-schedule bonus.
 - Teamsters – 2% on-schedule salary increase effective July 1, 2024.
 - Unrepresented management - 2% on-schedule salary increase effective July 1, 2024.

According to the August 7, 2024 board meeting minutes, the county administrator approved an AB 1200 disclosure confirming the increases for bargaining unit members, management, confidential and senior management staff. The disclosure was signed by the county administrator and the executive director of fiscal services on July 30, 2024.

FCMAT’s review of documents shows that the district submitted the AB 1200 disclosure on July 30, 2024, with the board meeting scheduled for August 7, 2024, providing the county office with only five business days to review and comment on the proposed agreement.

On August 7, 2024, the county office responded to the district's AB 1200 disclosure stating that the district's financial analysis projects it can maintain the minimum required reserves for the term of the agreement. Additionally, the county office reminded the district of the 45-day budget revision requirement per EC 42142.

8. The district reached a tentative agreement with ITA, Teamsters and the unrepresented management bargaining groups which cover the period July 1, 2024 through June 30, 2025. The key components of the agreement are:

- 8% on-schedule salary increase, retroactive to July 1, 2024.

According to the December 18, 2024 board meeting minutes, the county administrator approved an AB 1200 disclosure confirming the increases for bargaining unit members, management, confidential and senior management staff. The county administrator and the executive director of fiscal services signed the disclosure on December 6, 2024. 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 December 10, 2024, stating that the district's financial analysis, as reflected in the disclosure, projects it can maintain the minimum required reserves. The county office also reminded the district of the need to implement reductions in conformance with its FSP, expressing concern about the continued erosion of the fund balance in future years. While the county office is confident in the district's ability to make the necessary adjustments to sustain the ongoing collective bargaining agreements, it is requiring the district to provide an updated board approved FSP with the 2024-25 second interim report, due to the county by March 18, 2025. Additionally, the county office reminded the district of the 45-day budget revision requirement per EC 42142.

9. FCMAT's review of board agendas and minutes found 13 MOUs with represented employee groups were approved without the accompanying required disclosure form. The following table represents the various MOUs that were approved during the current review period without a public disclosure.

Group	Board Meeting Date	Board Agenda Description
Teamsters	May 22, 2024	Approval of Memorandum of Understanding (MOU) Between Inglewood Unified School District and Teamsters Local 911 - Summer 2024 Work Schedule
Teamsters	June 26, 2024	Approve Renewal of the 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	June 26, 2024	Approve Renewal 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

Group	Board Meeting Date	Board Agenda Description
ITA	August 21, 2024	Approval of Memorandum of Understanding (MOU) Between the Inglewood Teachers Association (ITA) and Inglewood Unified School District (IUSD) regarding the Establishment of a Catastrophic Leave Bank
ITA	August 21, 2024	Ratification of Amendment to Memorandum of Understanding (MOU) Between the Inglewood Unified School District (IUSD) and Inglewood Teachers Association (ITA) regarding Banked Time
ITA	August 21, 2024	Approval of Memorandum of Understanding (MOU) Between the Inglewood Teachers Association (ITA) and the Inglewood Unified School District, Classroom Coverage
ITA	August 21, 2024	Ratification of Memorandum of Understanding (MOU) Between the Inglewood Teachers Association (ITA) and Inglewood Unified School District (IUSD), Retired Member Substitute Pay and Limited Contract Educator for 2024-2025
ITA	December 18, 2024	Approval of Memorandum of Understanding (MOU) By and Between Inglewood Unified School District (IUSD) and Inglewood Teachers Association for Class Overage Compensation
ITA	December 18, 2024	Approval of Memorandum of Understanding (MOU) By and Between Inglewood Unified School District (IUSD) and Inglewood Teachers Association for Guiding Coalition (2024-2025)
ITA	December 18, 2024	Approval of Memorandum of Understanding (MOU) By and Between Inglewood Unified School District (IUSD) and Inglewood Teachers Association for Non-Teaching Unit Member Evaluation Tool (2024-2025)

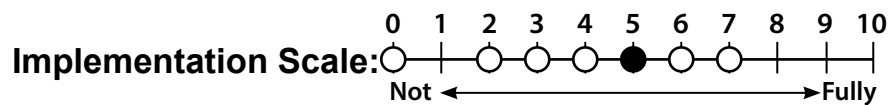
Recommendations for Recovery

1. The district should fulfill requirements regarding all collective bargaining agreements including GC 3547.5 (a) (b) and EC 42130-42131. The county administrator and assistant superintendent, business services/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.
2. 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.
3. Extra care should be taken to ensure that oversight agencies have the full 10-day period to review the filing for accuracy.
4. The district should continue to follow the GC 3547.5(a)-(b) disclosure requirements for unrepresented employee groups, such as IMA and others.

5. The district should continue to 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
July 2025 Rating:	5



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.

FCMAT’s review of board agendas and minutes found that on August 21, 2024 the district held one public hearing allowing for public comment regarding the sunshining of the district’s and ITA’s initial proposals for 2024-25 negotiations. ITA’s initial proposal, dated August 8, 2024, included the entire contract, as it expired on June 30, 2024 and incorporated all MOUs and appendices. The district’s initial proposal sought to allow both the district and ITA to open all articles for negotiations to modify existing language and develop a successor agreement. Following the public hearing, ITA’s initial proposal was accepted while the district’s initial proposal was approved.

3. The district’s contract with Teamsters specifies that written notice to reopen negotiations must be provided by April 1 of each year, with the initial proposal submitted within 30 days of that notice. However, both Teamsters and the district submitted their proposals in August. To ensure compliance with contractual requirements and maintain transparency in the negotiations process, the parties should adhere to the timelines outlined in the contract moving forward.

In the same board meeting on August 21, 2024, as mentioned above, the district held a second public hearing allowing for public comment regarding the sunshining of the district’s and Teamsters’ initial proposals for 2024-25 negotiations. Teamsters’ initial proposal dated August 6, 2024, identified four articles, while the district’s initial proposal,

dated August 21, 2024, identified four articles. Following the public hearing, Teamsters' initial proposal was accepted while the district's initial proposal was approved.

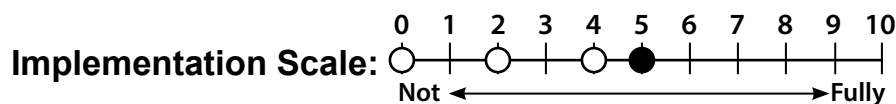
4. FCMAT was not provided with any documentation indicating that exceptions to contract terms in ITA and Teamsters agreements, regarding their required sunshining deadlines, had been memorialized in writing.

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
July 2025 Rating:	5



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. Interviews indicate that discussions related to collective bargaining occur at both cabinet and principals' meetings, with input requested prior to sunshining articles with both bargaining units.
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 local educational agency (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 assistant superintendent, HR, assistant superintendent, business services/CBO, assistant superintendent, educational services, and one principal. The district's classified negotiating team includes the assistant superintendent, human resources, assistant superintendent, business services/CBO, operations manager, and a principal.

3. In a prior review period, the district established a standing Health Insurance Committee, consisting of nine representatives with three members chosen by the ITA, three by the 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 only ITA had representation. No one from the Teamsters attended.
4. Documentation provided to FCMAT showed that the multiyear impact of the December salary increase was analyzed before being approved, with multiple proposals evaluated

before settling on the final 8% increase. However, no documentation was provided to show that a similar analysis was conducted for the August salary increase.

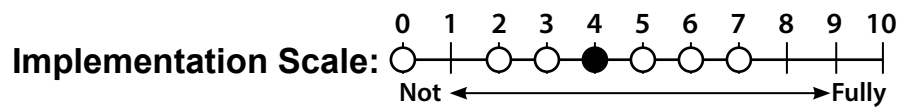
5. The table of MOUs listed in Standard 14.1 identifies agreements approved during this review period. However, FCMAT's review of documentation found no evidence that the district analyzed their financial impact prior to approval.
6. A review of board minutes showed that confidential discussions on negotiations 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 MOUs.
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 continue to 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 assistant superintendent, business services/CBO is a member of all its collective bargaining teams and ensure that the assistant superintendent, business services/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
July 2025 Rating:	4



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. For the last several years, the district has maintained two technology advisory committees that are responsible for reviewing and recommending technology adoptions. The District Infrastructure Technology Advisory Committee (DITAC), led by the executive director of IT, evaluated and recommended common hardware and software standards. The District Technology Advisory Committee (DTAC), led by the assistant superintendent, educational services, made instruction-specific technology-related decisions. Starting in 2020, the two committees met regularly and occasionally jointly to develop and eventually draft the Inglewood Unified School District Technology Plan 2020-2024, Implementation Plan. The 2020-2024 plan was never officially board-approved. During the 2024-2025 school year, the district dissolved the DITAC and DTAC and consolidated their membership into a single unnamed committee responsible for developing the Inglewood Unified School District Technology Plan: Reimagining Learning Implementation Plan 2024-2029.
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 assistant superintendent, business services/CBO instead of the assistant superintendent, educational services. 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 assistant superintendent, educational services. 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. For the first time in several years, the district has filled all the positions associated with supporting the Aeries SIS and state reporting. The district has two full-time DBAs who are primarily responsible for advanced SIS support, data system integration, and state and federal reporting. The district's application support specialist position was filled

early in the 2024-25 school year and is responsible for end-user support, basic data error correction, and SIS and data system-related tasks. The SIS support team reported that they no longer depend on the services of a third-party contractor to meet their advanced SIS support and critical state and federal reporting mandates.

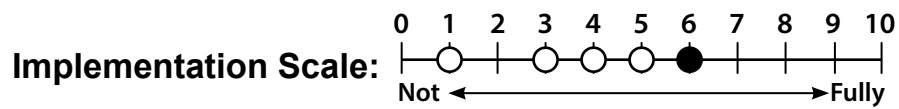
5. Starting in October 2020, the district has maintained an annual contract with the former DBA to support processing CALPADS data. Due to extended vacancies in the DBA positions, the district relied almost exclusively on the DBA consultant to meet nearly all of its CALPADS reporting from 2020 through early 2024. Now, with both DBA positions filled, and a recently hired application support specialist onboarded, the district's SIS support team members all report significant improvements in their ability to manage and meet the district's state and federal reporting requirements. In late 2024, and for the first time in several years, the district certified the Fall 1 CALPADS submission on time without the assistance of the DBA consultant. The team believes they will have no problems meeting the remaining 2024-25 CALPADS certification deadlines.
6. The district uses the services of a second contractor to support its Aeries SIS. In previous years, due to prolonged vacancies on the SIS support team, this contractor assisted with general SIS-related support and some state and federal reporting tasks. With the district's SIS team fully staffed, this contractor helps with more specialized support, primarily for master scheduling and less common system configuration inquiries.
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 committee created to update and write the district's 2024-2029 technology plan should continue to meet to ensure the goals and objectives outlined in the plan are met. The committee members should be drawn from the IT and EdTech teams, department representatives, school site, and bargaining unit leadership and be led by an executive cabinet-level staff member. The committee should be included in regular evaluations of technology and instructional technology standards and serve in an advisory capacity during technology-related policy development and implementation.
2. The district should continue to ensure the IT Department has adequate staffing to meet its SIS support and state and federal reporting needs.
3. The district should ensure that the SIS support team is fully trained and sufficiently cross-trained to meet the district's state-reporting and advanced data integration needs.
4. The district should continue to develop its internal SIS support and state reporting capacity, making permanent its greatly diminished reliance on third-party contractors for critical and time-sensitive state reporting responsibilities.

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
July 2025 Rating:	6



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 specialist, select staff from the business office, and the executive director of IT is responsible for CALPADS reporting. The district recently filled the application support specialist position, giving the district a fully staffed SIS support team. With the SIS support team now fully staffed, the district has greatly reduced its reliance on the services of contractors to assist with CALPADS and other SIS-related services. Essential members of the CALPADS processing team reported significant improvements in their knowledge of the processes and procedures associated with CALPADS reporting, including data verifications, error correction, and the certification process.
2. The district successfully met the CALPADS Fall 1 certification deadline of December 13, 2024, and the Fall 1 amendment window deadline of January 24, 2025. The district also successfully certified the 2023-24 EOY submission by August 16, 2024. In the Fall 1 and EOY submissions, the district reported requiring critical error correction assistance from a single special education staff member, who, in one instance, had to be contacted and asked to work on error correction while on approved leave. During interviews, the district reported confidence in meeting the upcoming Fall 2 and EOY certification deadlines without the assistance of third-party contractors.
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 previous CALPADS Fall 1 and EOY certification.
4. In the prior reporting period, the district provided FCMAT with a document titled CALPADS Process and Procedures for IUSD 2022-2023. A different document titled IUSD Information Technology Policies and Procedures Manual was provided in the current reporting period. The document contains updated timelines and workflow graphics depicting areas of data collection and review responsibility. The document is a

sound foundation for documenting the district's CALPADS processes and accountability, and represents a single source for common IT standards, processes, and procedures.

5. During interviews, school site staff presented a conflicting and contradictory assessment of the district's CALPADS and data entry training processes. During previous interviews, the district provided several sample "HowTo" documents for essential SIS-related data entry procedures, including student enrollment and attendance recording. These documents have since been converted into a Google Slides presentation or Google Docs and are used for staff training. The individual training resources are compiled and linked in the IT Policies and Procedures Manual. The district also provided a copy of the 2024-2025 IUSD Enrollment and Attendance Manual. The Enrollment and Attendance Manual contains all district policies, processes, and practices regarding student enrollment and attendance. The manual also contains updated copies of the parent and school site forms and communication material necessary for the district's enrollment and attendance procedures. The Enrollment and Attendance Manual and the Enrollment and Attendance slide decks have been revised as recently as the 2024-25 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 with school site staff responsible for enrollment and attendance data entry, confusion was reported about the existence and use of the district-provided attendance and enrollment documentation. Additionally, school site data entry staff reported confusion regarding who was expected to attend and stated that trainings are offered inconsistently and only when urgent data correction is required.
6. In 2019, the district reclassified the school site-based data technician and senior data technician positions to clerk typist II positions. The clerk typist II positions are responsible for regular enrollment and attendance-related data entry tasks. The district also created the elementary clerk typist II position. All district elementary schools have one elementary clerk typist II position, and all secondary schools have at least two clerk typist II positions. All school sites have office manager positions responsible for SIS-related data entry tasks. In interviews with site staff who occupy clerk typist II, elementary clerk typist II, and office manager positions, staff regularly referred to themselves or their colleagues using the obsolete titles of data clerk. It became clear that a significant amount of process specialization occurred at the secondary levels, with some clerk typist IIs assuming attendance data entry responsibilities. In contrast, others were primarily responsible for enrollment-related tasks. Site staff stated that clerk typist IIs will often temporarily cover each other's duties during a short absence. Office managers regularly assist with attendance and enrollment data entry tasks if necessary. The expectation of coverage was confirmed during site principal interviews.

When asked about enrollment and attendance-related training, several clerk typist II staff reported disregarding training notices due to their lack of relevance to their specialized

data entry roles. For instance, clerk typist IIs who deal primarily with attendance data reported ignoring IT-organized enrollment training sessions. Clerk typist II staff responsible for enrollment reported skipping attendance-related training sessions. Office manager staff also reported similar training participation based on primary job responsibilities. This selective training participation has created gaps in attendance and enrollment-related data entry processes. Additionally, the continued reference to job titles and responsibilities has led some staff to assume they are not required to attend mandatory attendance and enrollment trainings.

When asked how school site staff are notified of enrollment, attendance, and CALPADS-related training, IT staff reported that the SIS support team is typically responsible for organizing, scheduling, and notifying site staff about training. They use ad hoc mailing lists of staff occupying elementary clerk typist II and clerk typist II positions to communicate about the training session but are not consistently made aware of vacancies, coverage, or assumed data entry roles. From the training sign-in sheets provided and from statements made by IT and school site staff, training attendance is mixed with some site staff regularly attending meetings, while other sites rarely send all the required staff.

7. The district's 2020-2024 technology plan expired at the end of the 2023-24 school year. Early in the 2024-25 school year, the district dissolved its two technology-related committees and formed a new committee led by the assistant superintendent, educational services, made up of members from the defunct committees, other management, and school site and bargaining unit representatives. The committee was responsible for drafting a new technology plan. The committee developed the Inglewood Unified School District Technology Plan: Reimagining Learning, Implementation Plan 2024-2029. The plan was presented to the district's advisory board, and the county administrator approved it as a consent item during the January 15, 2025 board meeting.

The information in the updated plan is classroom- and instruction-centric. 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.

8. 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, but some staff mentioned that they need additional training.

9. 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.
10. The district uses Informed K12, an online custom forms and workflow tool, 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. 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 report a positive working relationship and effective communication between the two departments, facilitated in part by the use of the Informed K12 system.
11. The annual audit for the fiscal year ending June 30, 2021, included a finding that the district was not requiring staff password changes at least annually to ensure the safekeeping 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, did not include this finding. At the time of FCMAT's 2025 fieldwork, the district reported that the 2023-24 annual audit was not complete and unavailable for review. However, during interviews, IT Department staff and other district staff confirmed that there is no policy requiring regular changes of network passwords.
12. 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 EC 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 previously create, delete, and edit school site bell schedules in the Aeries SIS. 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 Enrollment and Attendance Manual and the IT Policies and Procedures Manual, updating them to reflect internal procedures and external processing requirements changes.
2. The district should maintain current SIS support staffing levels 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, guide IT infrastructure and user device investments, and evaluate progress toward the goals outlined in the district's 2024-2029 technology plan.

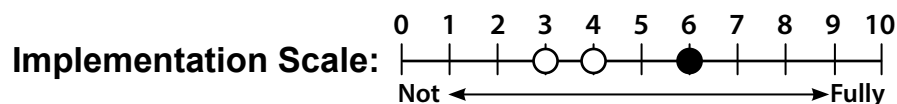
4. The district should develop its own survey or select a new tool to assess the EdTech and technology proficiency of staff. Previously, the district evaluated the technology and EdTech skills of staff using the BrightBytes Clarity tool; however, BrightBytes has since ceased operations.
5. The district should develop a detailed staff development plan based on the goals and objectives outlined in its 2024-2029 technology plan to ensure its administrators, teachers, and support staff know how to use its EdTech and IT resources appropriately and effectively.
6. The district should schedule semi-annual attendance and enrollment process and procedure meetings. These meetings should be mandatory for district data entry staff, regardless of assumed site role. The meetings should be led by the Educational Services Department, with the enrollment session guided by the director of school safety and support, and the attendance session guided by the director of community school and support. Members of the district's IT SIS support team should act as co-presenters covering Aeries and CALPADS specific topics. The director of special education should also be included to cover enrollment processes unique to special education students.
7. The purpose, schedule, and importance of these meetings should be communicated by executive level leadership to site principals, and the expectation that attendance and participation is mandatory for all site office manager, elementary clerk typist II, and clerk typist II staff should be established. The schedule and location of the meetings should be posted on the district website. The meeting organizers, director-level education services staff, 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 makeup sessions should be offered.
8. 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 and submission delays.
9. 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 solutions, 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.

10. The district should develop and implement procedures requiring staff to change passwords at least annually, or secure staff network accounts using industry standard multifactor authentication (MFA) processes.
11. 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 designees in the IT or Business Services departments.

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
July 2025 Rating:	6



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 and DTAC committees were disbanded, and a new technology committee was established for updating and revising the recently approved 2024-2029 technology plan. 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 previously published in the district's online Administrative Handbook. They are now published in the IT Policies and Procedures Manual and made available through a link on the IT Department's page on the district's website. For security purposes, staff must first sign into the district's Google platform to access the document. The document provided to FCMAT was last updated in January 2025. 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.

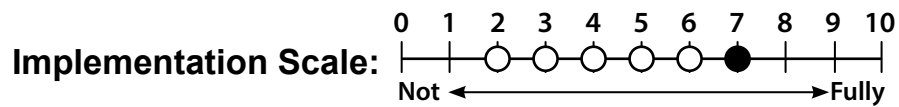
5. The district has cybersecurity liability insurance provided through its Alliance of Schools Cooperative Insurance Programs (ASCIP) membership. The district's IT and risk management staff are familiar with the policy details, including coverage limits, entitlements, and requirements. The district's IT staff are not involved in the application process. The district does not have disaster recovery or business continuity plans; however, the IT Department is working with a cybersecurity contractor whose services are available through the ASCIP policy to assess and improve its cybersecurity posture.

Recommendations for Recovery

1. The newly formed district technology committee should continue to meet and be involved in the district's decisions regarding user device and instructional technology standards.
2. The district should continue to 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 used by administrators, teachers, and students. The district should continue to communicate the location of the information so that all staff know that the data is accessible and available online.
3. The district should continue to carry and understand 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.
4. The district should continue working with the ASCIP-provided cybersecurity services contractor. The district's IT Department should regularly review the cybersecurity-related assessments and implement the contractor's recommendations where operationally feasible.
5. The district should also continue with its plan to implement MFA to secure all district staff network accounts.

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
July 2025 Rating:	7



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. Section IV of the district's updated 2024-2029 technology plan, Infrastructure and The Digital Ecosystem, outlines infrastructure goals and objectives to ensure the district's staff and students can access critical digital resources via a fast, secure, and resilient network. The plan includes details regarding the investments in network equipment and infrastructure systems that must be made and maintained to meet the specified goals. Progress toward the goals outlined in this section should be monitored so the associated maintenance and replacement costs can be appropriately budgeted.
2. The district's Cisco voice over internet protocol (VoIP) phone system is severely outdated and no longer supported by the vendor. The district has experienced organizationwide phone system outages lasting more than several hours, with the system restored due to the efforts of a single consultant provided by a third-party contractor. Interviews with the executive director of IT indicated that the district is waiting until the school closures and consolidations are finalized before upgrading or replacing the obsolete phone system.
3. The IT Department has used the School Dude (now Brightly) 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 90% 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 Brightly Help Desk system.
4. The district ended its fixed asset inventory contract with CBIZ during the 2023-24 fiscal year. Interviews with district staff indicated that the district is not actively assessing and accounting for its fixed assets inventory.
5. In August 2017, the IT Department purchased mobile device management and inventory tools for phones and tablets from School Dude (now Brightly). 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. The contract with Brightly was renewed on June 28, 2023 for

three years, beginning in July 2023 through June 2026. Additional information regarding the physical inventory is contained in Standard 16.1.

6. Due to a vacancy and turnover in the Purchasing Department's managerial position and a reported lack of training, the district's inventory and distribution coordinator is no longer executing tagging and inventory management duties. The coordinator position was previously responsible for asset identification and tagging of newly received, nontechnology assets over \$500, and the coordinator often visited school sites to confirm receipt of orders and apply asset tags. Interviews indicated that the coordinator has not received training on the district's fixed assets system. Newly received nontechnology fixed assets are not recorded in any inventory system, and spreadsheets recording previous purchases have not been updated for over a year.
7. 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 they 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 and reconciliation of the School Dude technology inventory system has been inconsistent due to vacancies in the IT Department. With the application support specialist position now filled, the IT Department reports that the technology inventory reconciliation process will be reinstated.
8. The district recently hired a textbook and instructional materials coordinator to perform an inventory of textbooks, eventually updating and maintaining the inventory in the district's textbook and asset management system, Booktracks. Booktracks may provide a centralized method for tracking other instructional materials, like student-issued devices.
9. The district does not track fixed assets per the requirements of EC 35168. This includes many of the district's IT assets over \$500. 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.

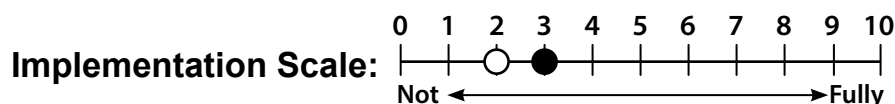
Recommendations for Recovery

1. The district should formalize its planning for the support and maintenance of its 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 MYFP.

2. The district should prioritize upgrading or replacing the Cisco VoIP phone system. Functioning phone systems are critical to safe school site operations. Prolonged outages of the phone system present a risk to the safety of students and staff and create unnecessary liabilities for the district.
3. The district should continue to ensure the help desk system processes all IT service requests.
4. The district should select a system and adequately train staff to maintain the inventory of its fixed assets per the requirements of EC 35168.
5. 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.
6. The district should complete its inventory of its textbooks, using the Booktracks system as the primary database for inventory and tracking student and staff textbook issuances. The district should explore the use of Booktracks for inventory and tracking nontextbook instructional materials, like student-issued devices.

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
July 2025 Rating:	3



15.10 Management Information Systems

Professional Standard

In order to meet the requirements of both online learning and online student performance assessments, the district has documentation that provides adequate technology to support these needs. Documentation should include sufficient bandwidth to each school site, internal local network infrastructure capacity, electronic devices which meet the published minimum standards for online student assessments, and an adequate number of devices to allow testing of all students within the prescribed amount of time.

Findings

1. The district uses Chromebooks to administer the California Assessment of Student Performance and Progress (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 2024-25 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. The district is considering issuing Apple Macbooks to secondary students and has planned to distribute the devices to a small cohort of students at a single campus next school year.
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 supplemental digital curriculum materials for its core subjects. Students are expected to use their district-issued devices to access the digital 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 district has adopted Classlink as its rostering and single sign-on (SSO) portal for student and staff digital curriculum, EdTech tools, and supplemental resources. Using Classlink to provide access to digital resources ensures students have efficient access to essential online instructional materials. Classlink also allows the district to track resource utilization, which will better inform EdTech-related staff development and license renewal decisions.
6. The executive director of IT reports to the assistant superintendent, business services/CBO and regularly attends principals' meetings. The executive director of IT and the director of educational technology meet regularly with Educational Services Department staff.
7. 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).

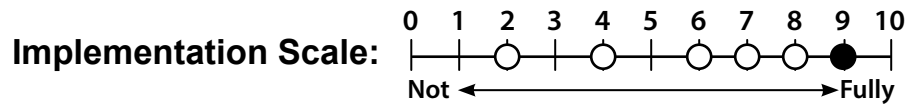
8. The district contracts temporary site technicians with AppleOne Employment Services, a temporary employment services company. The temporary site technicians serve as the first layer of technical support for school site staff. The temporary employees are responsible for staff and student device distribution, basic device troubleshooting and repair, and assisting users with low-level application and operating system problems. Due to the expiration of one-time pandemic relief funds in September 2024, the district now funds the AppleOne contract using ongoing LCFF supplemental and concentration funds. The district expects to renew the AppleOne contract for the 2025-26 school year, albeit at a reduced level, to reflect the planned campus closures and school consolidations.

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 assistant superintendent, business services/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. If the district continues to use supplemental and concentration grant funding to fund the AppleOne temporary staffing 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
July 2025 Rating:	9



15.11 Management Information Systems

Professional Standard

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

Findings

1. The executive director of IT is the primary position responsible for the E-Rate process and works closely with the assistant superintendent, business services/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 June 26, 2024 for the 2024-25, 2025-26, and 2026-27 fiscal years at a cost not to exceed \$14,850 annually.
3. The district's recently created technology committee addressed the use of E-Rate to fund infrastructure projects detailed in the recently updated 2024-2029 technology plan. At the time of fieldwork, it was unclear if the committee would be a standing technology committee with regularly scheduled meetings and clearly delineated responsibilities to assess progress toward the goals outlined in the technology plan and inform the district's technology-related decisions and investments.
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 2024 funding year, which runs from July 1, 2024 to June 30, 2025, the district filed a USAC Form 471 # 241018270 on March 5, 2024 for districtwide internet service and data transport circuits requesting a total of \$251,850.06 in ISP and WAN connectivity. The district received funding commitments totaling \$251,850.06 on April 27, 2024.
5. E-Rate Form 471 # 241018270, submitted on March 5, 2024, states that 89% of the district's students are eligible for free or reduced-price meals through the National School Lunch Program. 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. During the 2022-23 school year, the district received E-Rate emergency connectivity funding (ECF) of \$513,120 for home-to-school wireless connectivity services for 2,138

T-Mobile hotspots. The ECF program expired in 2024, and the district entered into an annual contract with T-Mobile for 1,500 hotspots at \$10.00 per month per unit. The total cost of the contract is \$180,000 per year. The contract is paid for using supplemental and concentration grant LCFF funding, and the hotspot program is written into the district's LCAP. As of February 2025, the district has received requests for and issued approximately 100 hotspots. The district is paying for more than 10 times the number of hotspots requested by students.

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. During the 2024-25 school year, the district increased its rate of eligible students to 90%.

Recommendations for Recovery

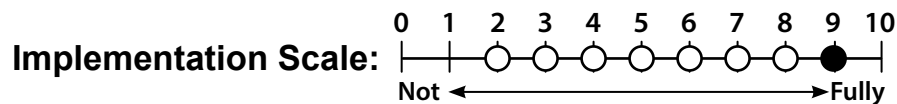
1. The district should continue to use an outside consultant to provide E-Rate consulting services and prepare district claims.
2. The district should ensure that the executive director of IT discusses in detail with appropriate district leadership the use of E-Rate discounts and timelines.
3. The district's recently created technology committee should continue to meet each year in the late summer/early fall to discuss the upcoming E-Rate timeline and potential funding opportunities and to review existing E-Rate discounts to determine if they will be reapplied for in the following year.
4. During the year, key individuals 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.
5. 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.
6. The district should monitor individual hotspot issuance and total hotspot bandwidth utilization to ensure its inventory of hotspots accurately reflects home connectivity needs.

The district should ensure the number of contracted devices is aligned with student demand for service.

7. 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
July 2025 Rating:	9



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. Federal regulations require government agencies to maintain inventory records for all equipment purchased with federal funds. The Governmental Accounting Standards Board (GASB) Statement No. 34 requires fixed asset records to be maintained in a complete, accurate and detailed manner and specifies that fixed asset records include acquisition date, historical cost, depreciation and useful life of the asset. Capital assets are to be reported on the financial statements 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.
2. On June 22, 2017, the then state administrator approved an agreement for School Dude to provide a cloud-based application for IT asset management services. On June 28, 2023, the then county administrator approved a renewal contract with Brightly Software, Inc. (formerly School Dude) 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.
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. No evidence was provided that additions and deletions have been tracked since the completion of the report.
5. Findings in the last several annual audit reports included material weaknesses specifically related to inventory and fixed assets and these findings contributed to the qualified opinion given by the independent auditor on the audit reports. The district's 2023-24 audit report stated that the prior year finding that the district did not have procedures

and controls to maintain capital assets had been implemented. FCMAT found that the auditor reported increases to capital assets on the 2023-24 financial statements based on purchases recorded in the financial system; however, no decreases were reported.

6. The Purchasing Policies and Procedures Handbook and the purchasing/warehouse section of the Business Services Procedures Manual include procedures for tracking inventory, stating that all equipment valued at more than \$500 should be tagged, inventoried, and tracked. If equipment is 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. Interviews with warehouse staff indicated that asset tag information is recorded on a form, which is kept in the warehouse, but the information is not forwarded to the business office to be recorded in any fixed asset system. 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.
7. 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).
8. The inventory and distribution coordinator is responsible for managing the inventory database, updating and tracking district inventory including capital assets and textbooks. The district has not implemented a system for asset management nor has the inventory and distribution coordinator received training on asset management. 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. The district did not provide FCMAT with a copy of the spreadsheet. Interviews with employees indicated that the district plans to implement the fixed asset module of the BEST financial system and the distribution and inventory coordinator has received some preliminary training in the system.
9. 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 Purchasing Policies and Procedures Handbook includes a section on surplus of capital assets purchased with federal grants, but the procedures do not support the reporting requirements in EC 35168, requiring inventory to be tracked as to the time and mode of disposal. The procedure also does not provide proper internal control, possibly allowing valuable items to be disposed of without proper review.
10. 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.

11. 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.
12. 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.
13. During this review period, lists of surplus items, including 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.
14. 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).
15. 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.
16. No vendors were approved for surplus property disposal for the 2023-24 or 2024-25 fiscal years. Review of district documents indicated it received recycling revenue from SA Recycling and Recycle International.
17. 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. 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.

18. 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.
19. In October 2024, the county administrator approved the establishment of a new position and job description for a textbook and instructional materials coordinator, and the position was filled in November 2024. It will be this position's responsibility to conduct a textbook inventory at each site and enter the data into the tracking software.

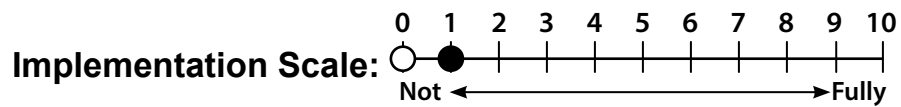
Recommendations for Recovery

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. 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.
8. The Purchasing Policies and Procedures Handbook 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.
9. 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.
10. 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.
11. 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.
12. All vehicle pink slips should continue to be secured at the district office.
13. Individuals performing textbook inventory control and asset tagging should be cross-trained so that the functions can be performed in their absence.
14. 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.
15. County administrator action declaring instructional materials obsolete should precede 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
July 2025 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 2023-24 fiscal year show that the ending balance in the cafeteria fund decreased from approximately \$4.1 million to \$2.9 million. However, the 2023-24 audit report included an adjustment to accounts receivable of \$1,634,969, which increased the Cafeteria Fund balance to \$4,557,163.
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 (with the inclusion of the 2023-24 audit adjustment). 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, 2018-19 through 2023-24</i>						
Unaudited Actuals	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Beginning Balance	\$2,952,292	\$2,910,705	\$2,106,512	\$1,816,750	\$2,998,265	\$3,543,565
Adjustments/Restatements	\$49,287	\$0	\$389,820	\$0	\$25,399	\$604,622
Adjusted Beginning Balance	\$3,001,579	\$2,910,705	\$2,496,332	\$1,816,750	\$3,023,664	\$4,148,187
Revenues	\$4,275,759	\$3,199,035*	\$2,057,750	\$5,757,775*	\$5,623,782	\$4,406,584
Expenditures	(\$4,366,633)	(\$4,003,228)	(\$2,737,332)	(\$4,576,260)	(\$5,103,881)	\$5,632,577
Ending Balance	\$2,910,705	\$2,106,512	\$1,816,750	\$2,998,265	\$3,543,565	\$2,922,194**

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

**As of the 2024-25 first interim reporting period, the district had not yet received the 2023-24 audit and posted the audit adjustment of \$1,634,969.

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 June 2023 balance increased to \$430,675, and the 2023-24 unaudited actuals report shows that the accounts payable accrual balance increased further to \$496,861.

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 2023-24 unaudited actuals report and the 2023-24 audit report adjustment show that the accounts receivable balance increased to \$1,703,736.

4. The 2024-25 first interim report shows that the district budgeted 3.28% rather than the maximum allowable indirect cost rate of 3.27% in the Cafeteria Fund. The 2023-24 unaudited actuals report shows that the district charged the maximum allowable indirect cost rate of 3.48% in the Cafeteria Fund.
5. The district is a member of a purchasing cooperative for commodity food products. The June 26, 2024 board meeting included approval to continue to participate in a piggyback bid for dry, refrigerated and frozen foods, and renewals to bids/requests for proposals for dairy products, produce, pizza and paper supplies; all of which have been renewed for three or more years.
6. Interviews indicated time certifications for employees who are paid with federal food service funds are maintained. A Semi-Annual Certification Statement for the period August 19 to December 31, 2024 was signed by the director of food services and provided to FCMAT.
7. The Meals per Labor Hour (MPLH) report is generated by the eTrition food service software but does not include all the necessary data to produce accurate results. For example, the December 2024 report includes the same number of labor hours for each 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, 2023-24 and 2024-25 Trial Balance reports were 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 were not entered in the accounting system for all food service vendors. Some vendor invoices were batch processed, and payments were 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 current review period, staff indicated that each invoice is entered in BEST.
9. The Food Services 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 held the accounting position. During this review period, the district established a full-time food services accountant position, which was filled in September 2024. The department's administrative secretary resigned in December 2024, and the position was vacant at the time of FCMAT's fieldwork.
10. With 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. The food services bank account reconciliation spreadsheets for February through December 2024 included the preparer's name and/or signature, and the reviewer's initials and/or signature; beginning with the July reconciliation, the documents included the date of preparation and review. The July, August, and September reconciliations all indicated they were prepared and reviewed on October 14, 2024. Beginning with the October 2024 bank statement, each reconciliation indicated it was prepared and reviewed within one week of the statement ending date.
12. During several 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 IT Department, and food service staff maintain and update equipment inventory lists by school site annually and upload the lists to a shared drive with the business office. However, the 2023-24 inventory lists provided to FCMAT do not include the name of the individual who took the inventory or the date it was completed. During this review period, various procedure documents were provided regarding tagging and accounting for food service assets; one of the documents states that the "Business Office/Fixed Assets Department" oversees districtwide asset management.

Staff indicated that sites complete a monthly inventory of commodities, food and supplies. Documents provided to FCMAT for June 2024 indicate the month or specific date that the inventory was taken, the name of the individual who took the inventory, and the total inventory price. However, the location (e.g., school site, warehouse, etc.) was not included on the forms, so it is unknown if all locations were inventoried.

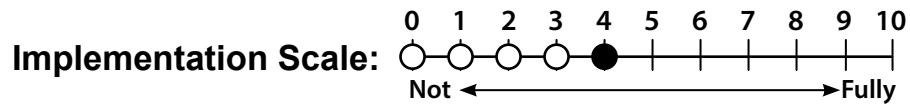
Recommendations for Recovery

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 all year-end accounts receivable and accounts payable items are posted and that balances are supported with detailed transaction documentation that includes vendor/payee and amount. All items should be reviewed and cleared by the first interim reporting period.
3. The district office should review all the balance sheet items of the Cafeteria Fund as part of financial closing. Any unusual balances should be investigated.
4. The district should ensure audit adjustments recommended by the independent auditor are posted in a timely and accurate manner.

5. The district should budget and charge the full allowable indirect cost rate, but no more, to the Cafeteria Fund.
6. 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.
7. The district should continue to follow requirements for federal time reporting for all employees who are paid from federally funded programs and ensure certification forms are properly completed.
8. 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.
9. The district should continue to enter vendor invoices in the BEST accounting system to reduce opportunities for duplicate payments.
10. The district should continue to be vigilant and support efforts to ensure adequate training and cross-training for food service staff.
11. Bank accounts should continue to 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 should be investigated and addressed in a timely manner.
12. The district should centralize all purchasing, bidding, tagging and salvage procedures. This would centralize knowledge, standardize procedures and increase accountability.
13. 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
July 2025 Rating:	4



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. Since 2018-19, the Southwest Special Education Local Plan Area (SELPA) is responsible for supervising all special education programs and coordinating regionalized services between all member districts.

The district's 2023-24 SELPA Regional Program billing dated December 2, 2024 for regionalized services was \$2.1 million, which includes a reduction of \$367,916 for various revenue offsets. FCMAT requested but did not receive supporting documentation regarding the district's estimated costs for the 2024-25 regionalized services program.

2. The district 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/Licensed Children's Institution (LCI) in 2023-24. 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 2023-24 was \$97,944.15. The district provided backup documentation to FCMAT in support of the four reimbursement claims filed for 2023-24.
4. According to interviews, the district uses a 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 continue to be closely monitored to ensure documentation is sent to the SELPA by the required deadline for all eligible students who exceed the 2024-25 threshold of \$98,992.16.

5. The SELPA reimburses LEAs based on the number of all eligible students receiving related mental health services, including partial reimbursement for students in residential treatment centers. Therefore, it is important that billings from the NPS continue to 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 submits mental health expenditures three times a year to the SELPA. Invoices provided to FCMAT for the School-Based Medi-Cal Administrative Activities (SMAA) program for fiscal years 2022-23 and 2023-24 suggest that the district is engaged in completing the reimbursement process. Continued attention to identifying, coding, and reporting all eligible mental health expenditures will help ensure the district receives the maximum reimbursement available.
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. Because this documentation was not available, FCMAT could not verify if the amount included in the district's 2024-25 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.
8. As stated earlier, the district has continued to encourage communication between the Business Services and Special Education departments regarding NPA/NPS concerns. Interviews confirmed that administrators from both departments meet regularly, with a structured intent for weekly or standing meetings to focus on cost review, staffing and compliance. However, implementation has varied depending on time and staff constraints. As recommended in the past, these meetings should remain a priority for both departments and continue to be used 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. Due to the recent change in special education leadership, maintaining consistency in these collaborative efforts is essential. Additionally, 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 2023-24 unaudited actuals unrestricted general fund contribution to special education programs (including special education transportation) was \$25.4 million or 74.91% of total special education expenditures; the 2024-25 first interim report projected contribution was \$28.5 million or 75.53%.

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 key financial checkpoints, including the first and second interim reporting periods, as well as during the unaudited actuals expenditure reporting period. FCMAT could not determine who within the district was responsible for monitoring the district's MOE throughout the year or for analyzing preliminary MOE calculations at first and second interim reporting periods. This lack of clarity in roles and responsibilities makes it difficult for the district to plan effectively and take advantage of opportunities to revise or reduce the ongoing MOE obligation.
11. According to FCMAT's review of the district's 2023-24 SEMA report, the district met its special education MOE requirement using Test 2 under Section 3.B, which indicates compliance was based on per capita local expenditures only.

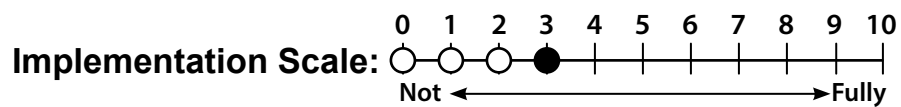
Recommendations for Recovery

1. The district should continue to closely monitor and conservatively budget for regionalized services excess costs. When 2024-25 is billed, a reasonableness analysis should be performed, and major variances should be investigated.
2. The district should obtain and review updated regional excess cost estimates from the SELPA throughout the year. These updates should be used to adjust budget projections accordingly at each reporting period.
3. The district should continue evaluating its 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.
4. 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.
5. 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 reviewed to ensure that all qualified students are reported. The executive director of special education should review and approve the filing.
6. 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.

7. The special education budget should be reviewed and updated after the completion of the prior year unaudited actuals in September and again before the first and second interim reports and estimated actuals are completed.
8. The district should ensure it captures and reports all reimbursable mental health expenses incurred before developing additional services that expend local mental health funds.
9. The district should regularly review NPS billings to determine where expenses can be reduced and which mental health expenses should be charged to mental health funding.
10. 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.
11. The assistant superintendent, business services/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 assistant superintendent, business services/CBO, the designee should communicate relevant information to the assistant superintendent, business services/CBO after each meeting.
12. The district should continue to monitor its unrestricted general fund contribution to special education.
13. 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.
14. 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.
15. 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.
16. 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.
17. 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
July 2025 Rating:	3



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. An amendment to the original contract was brought to the board on June 20, 2024, increasing the not-to-exceed amount to \$2,155,000. An agreement for the 2024-25 school year, effective September 1, 2024 through August 31, 2025, in the amount of \$2,275,000 was approved by the county administrator in February 2025.

Each monthly LACOE transportation invoice includes a listing of the various routes driven as supporting documentation. The district should request additional backup documentation, including student names, to allow the Special Education Department to verify that the billed students are district students and that charges align with actual days of service per the agreement, which states, “charges will be based on the actual time students utilize the bus.”

FCMAT’s review of the documents provided shows that expenses related to county contracted services in 2023-24 were paid electronically through a journal voucher to LACOE monthly from object 5814; however, the district initially budgeted for this expenditure in object 5811. The district made a correcting budget adjustment in March 2024, which appropriately realigned the budget to the correct object code. As of the 2024-25 adopted budget, the district is now correctly budgeting and recording these expenditures in object 5814. While this reflects an improvement, continued monitoring is necessary to ensure consistency in proper budgeting and coding practices. Additionally, FCMAT’s review of the general ledger found that the December journal voucher amount of \$189,682.42 (processed on December 19, 2024) does not match the district’s November invoice amount of \$153,756.08. The district should ensure that journal voucher amounts align with corresponding invoices and that someone is reviewing these transactions for accuracy. Ongoing coordination with the county controller’s office will help maintain accuracy in financial reporting and ensure proper alignment between budget and expenditures.

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. FCMAT's review indicates that the district is now properly transferring these costs using the correct function codes. This improvement enhances financial accuracy and ensures that transportation costs are allocated appropriately. Continued monitoring is recommended to maintain compliance with CSAM and ensure consistency in future years.
5. 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 have been arbitrarily set and may not have accurately reflected the actual cost of operating field trip transportation. This rate was used for several years and was not adjusted as costs increased.
6. According to interviews, the district adjusted its field trip rate as of September 25, 2024 to \$720 for five hours, with an additional \$90 per hour, based on a comparison of rates from third-party charter services. District staff indicated that the goal was to remain competitive by positioning its rates between the lowest and the highest providers used. The updated rate structure accounts for driver wages, fuel costs, fleet maintenance, and administrative expenses.
7. While the district's updated pricing is aligned with third-party market rates, it is unclear whether the revised rate fully covers direct operating costs on the district's actual transportation expenditures. To ensure accurate cost recovery, the district should establish a formal process for reviewing and adjusting its field trip rates at least annually, using internal cost data such as total expenditures, miles driven and students transported.
8. 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. Previously, there was some uncertainty regarding the process for recording field trip journal

entries due to unclear procedures. To address this, the executive director of fiscal services met with the transportation supervisor and business office accounting specialist to establish a clear process and improve communication between departments. As a result, field trip journal entries are now being processed monthly, as reflected in the district's general ledger. While this process appears to be effective, ongoing monitoring will be essential to ensure its consistency and long-term implementation.

9. 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 an MOE that requires districts to spend the lesser of the actual 2012-13 expenditures or the amount received in 2013-14.
10. The 2022-23 enacted state budget included a COLA on the LCFF home-to-school transportation funding add-on beginning in 2023-24, increasing the district's entitlement to \$1,041,321. The district provided a calculation comparing its reported 2023-24 expenditures to its entitlement. FCMAT's review of the district's financial reports confirmed the district's conclusion that it spent significantly more than its entitlement and met the MOE. Per the 2023-24 unaudited actuals, the district spent approximately \$2.3 million, compared to the \$1,041,231 entitlement.
11. The 2022-23 enacted state budget provided for 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 found that the district did not approve its transportation service plan until April 17, 2024, missing the April 1 deadline required for reimbursement. According to CDE's 2024-25 P-1 Home-to-School Transportation Reimbursement exhibit, the district received \$858,415 for fiscal year 2023-24, which the district may be required to repay to the state due to ineligibility. While CDE does not outline an appeal process for missed deadlines, the district plans to appeal, citing that the issues resulted from a wording omission rather than a failure to provide services.

12. 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 2023-24 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. It is imperative for information to be consistent and reliable to adequately report and control the cost of student transportation.
13. 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 executive director of maintenance, operations, and transportation 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, Department of Motor Vehicles 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).
14. 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.
15. A review of the 2023-24 financial reports indicates that LACOE transportation expenses were initially budgeted under a different object code at the start of the fiscal year than where the expenses were paid. This issue appears to have been identified during the second interim, when budget revisions were made to align the budget. For fiscal year 2024-25, the district's budget now correctly aligns with the contract for these services, reflecting an improvement in budget planning. However, ongoing monthly expenditure monitoring remains necessary to ensure that budgets stay accurate throughout the year and adjustments are made proactively.
16. 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.

According to interviews, district staff previously reviewed fuel card assignments, canceled prior cards, and reissued new cards by driver name with a unique personal identification number (PIN) that is not to be shared. As stated last year, the business office had implemented a new process, requiring employees to complete a reconciliation form and attach the receipts to the signed invoice. FCMAT observed that individual cardholders are signing some of the summary pages included with the SC Fuel invoices next to their names, indicating some level of review. However, this does not happen every month. Additionally, FCMAT was not provided with supporting documentation showing that employees are submitting a full reconciliation form with receipts and a signature, as required by the new process.

17. For example, although cards were reissued by driver name, FCMAT's review of the July, September, and November 2024 SC Fuels invoices showed that cards were used by individuals other than the person assigned, suggesting that fuel cards or PINs may be shared. While most cards have been reassigned by driver name, a couple of cards remain assigned to vehicles, which has led to instances where the same vehicle appears to be filled with both diesel and gasoline on different days. Interviews clarified that one of the cards in question was actually assigned to a driver who operates multiple buses, explaining the inconsistency. However, continuing to associate the card with a vehicle rather than the driver creates confusion and could raise concerns about fuel misuse or fraud.

Moreover, FCMAT's review of the monthly fuel statements found that drivers are not consistently entering odometer readings at the time of refueling. In some cases, the exact same odometer reading was entered more than a week apart, undermining the reliability of fuel tracking. This data is important because it helps validate the gallons pumped, supports mileage tracking, and can help detect potential misuse or errors in reporting.

Recommendations for Recovery

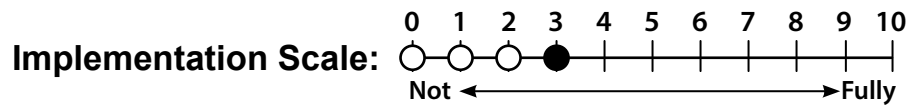
1. The district should develop and implement clear processes and procedures to ensure that information on the number of students transported and the days of service is accurate, consistent and reliable.
2. The district should continue to regularly charge the cost of field trips to individual programs and ensure the expenses are posted timely and monitor the process to ensure consistency. Staff should ensure that all expenses are charged to the correct object and function codes.
3. The district should continue to communicate any account code changes to the county controller's office to ensure that transportation invoices are consistently charged to the account where the expense is budgeted.
4. The district should continue to ensure that the regionalized school transportation services are budgeted in the same account where the expenditures are recorded to maintain consistency and accuracy in financial reporting.

5. The district should ensure that all agreements for regionalized school transportation services are brought to the board for approval before the contract term begins and that board actions are clearly documented in board agendas and minutes.
6. 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.
7. The district should establish a process to review, approve and reconcile all transportation billings. The Special Education and Transportation departments should both review and approve all invoices to verify that billed students are district students, charges align with actual days of service, and all district data is consistent with the actual number of SD/OI and RSTS students enrolled and transported.
8. 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.
9. The district should provide staff training on coding transportation expenditures to ensure consistency, accuracy, and compliance with CSAM guidelines.
10. The district should implement a review process to ensure journal voucher amounts align with corresponding invoices before processing payments.
11. The district should ensure the transportation MOE expenditure levels are maintained and actively monitored to comply with the requirements of LCFF.
12. The district should continue to 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 annual training and be required to sign off on receipt of fuel card policies/procedures. The district should continue issuing fuel cards to individual drivers with their names and a unique PIN and should prohibit cards from being shared. The district should continue to ensure that established procedures are followed and that information received from the third-party logs is regularly analyzed and reviewed with anomalies investigated.
13. 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.
14. The Transportation Department should monitor and manage all contracts and costs related to special education transportation.
15. 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.

16. The district should ensure that transportation services are procured in accordance with PCC and EC requirements.
17. The district should review transportation costs and prepare a trend analysis to isolate variances in expenditure categories.
18. The district should compile and analyze the necessary data and identify the cost of any program or delivery method modifications that may affect its transportation program, ensuring that it will reduce costs and/or generate income.
19. The district should establish a formal process to evaluate and adjust the rate charged for field trips at least annually, using internal cost data to ensure it continues to cover costs but avoids overcharging for the services.
20. The district should review and adhere to home-to-school transportation reimbursement requirements, ensuring the transportation plan is approved by April 1 each year to maintain funding eligibility.
21. The district should properly record all home-to-school transportation reimbursement funds as revenues following CSAM guidelines, to ensure accurate financial reporting.
22. The district should continue to 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 Partially 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
July 2025 Rating:	3



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 on January 1, 2005. However, as a state governmental entity, the district is subject to the measurements and reporting standards established by the GASB. In June 2004, GASB issued Statements 43 and 45 requiring state and local government employers that provide OPEB to measure and report their OPEB costs and obligations. These were later replaced in June 2015 by GASB 74 (applicable only for prefunded plans with irrevocable trusts) and GASB 75 (employer accounting). GASB 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, took effect for plan years beginning after June 15, 2017, and requires employers to update OPEB actuarial reports every two years.

The purpose of GASB 75 is to enhance financial reporting requirements for local governmental employers by presenting a more accurate measure of 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 GASB 75 requirements. The most recent actuarial report, dated February 20, 2025, assesses the district's OPEB liability as of June 30, 2023. As of that date, plan membership includes 26 retirees and 839 active employees who may become eligible for benefits in the future. The Schedule of Changes in Total OPEB Liability from the February 2025 report provides for the following:
 - Total OPEB Liability as of June 30, 2022 (for the period July 1, 2021-June 30, 2022): \$19,970,041.
 - Total OPEB Liability as of June 30, 2023 (for the period July 1, 2022-June 30, 2023): \$16,914,829.
3. As of FCMAT's fieldwork analysis, staff had not presented the actuarial report to the county administrator/advisory board. The district funds its OPEB liability using the pay-as-you-go method. Under this approach, the district's cost for the 2024-25 fiscal year is \$530,929. The table below shows the projected costs for the next four years, as indicated in the February 20, 2025, actuarial report.

Fiscal Year	Pay-as-you-go	% Increase from the prior year
2024-25	\$ 530,929	45.27%
2025-26	\$ 658,015	23.94%
2026-27	\$ 706,229	7.33%
2027-28	\$ 829,614	17.47%
2028-29	\$ 894,368	7.81%

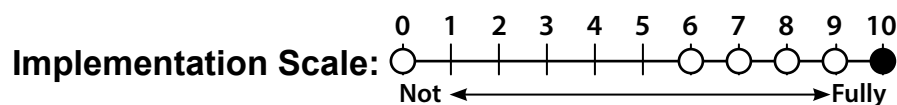
Based on the actuarial projection and the district's pay-as-you-go funding method, the annual OPEB payment is expected to increase each fiscal year. By the 2031-32 fiscal year, the cost is projected to double to \$1,061,385.

Recommendations for Recovery

1. The district should continue to ensure that an actuarial report is prepared every two years, as required by GASB 75. The report should be presented to the county administrator/advisory board.
2. The district should continue to account for the increasing projected OPEB costs 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
July 2025 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 divided between HR and Business Services. HR oversees employee health benefits, while the director II of risk management, who reports to the assistant superintendent, business services/CBO, manages workers' compensation, property and liability insurance, and employee safety programs. Currently, no one is cross-trained to support the director in managing workers' compensation activities. Risk management, payroll and HR staff hold regular meetings to address cross departmental issues, such as monitoring available leave categories and differential pay for industrial leaves.
2. The 2023-24 audit report identified an issue with the administration of the employee benefits program. HR is responsible for ensuring the district is billed correctly for benefits and for reconciling benefits invoices with active employees, retirees, and life event changes. This process ensures that payroll deductions match the amounts billed. However, between July 2023 and September 2023, the district estimates that it overpaid between \$800,000 and \$900,000 in health and welfare premiums to Northwest Administrators. The district is working to recover these overpaid funds.
3. The district continues to use online safety training for both professional development and injury prevention. During this review period, the director II of risk management participated in office manager and principal meetings, presenting on key topics such as the district's WeTip program and workers' compensation. Risk management also provided safety training for the district's maintenance and operations staff.
4. The district is self-insured for its workers' compensation program and accounts for related activities in a Self-Insurance Fund (Fund 67). Effective July 1, 2024, the district partnered with the ASCIP and Sedgwick Claims Management Services to administer its workers' compensation program. Previously, Keenan & Associates (Keenan) had administered the program since July 1, 2013. Like Keenan, ASCIP provides many online training programs focused on safety and accident prevention to support school districts.
5. The district contracts with Company Nurse to perform telephonic triage for injured employees and authorize treatment at one of three workers' compensation clinics. These clinics provide the director II of risk management timely access to employee injury reports and work status updates. The director is responsible for following up with injured employees and ensuring they receive the required forms, such as the Workers'

Compensation Claim (DWC 1) form, within one business day of becoming aware of the injury or illness. This communication is facilitated through the district's Informed K12 system. The district also maintains a transitional return-to-work program, which allows injured employees to return to work with accommodations based on medical limitations prescribed by the clinics.

6. The district contracted with Bickmore Actuarial to conduct its most recent workers' compensation actuarial study, dated December 21, 2023, which forecasts program years 2023-24 and 2024-25. According to this report, the district's estimated outstanding losses (cost of unpaid claims) as of June 30, 2024 total \$15,609,875; the present value of these estimated outstanding losses is \$14,113,070. As of June 30, 2024, the district's total assets in Fund 67 amounted to \$14,348,225, which is below the report's recommended range of \$16,032,000 to \$17,486,000 (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 this retention amount, the projected expected payroll loss rate for 2024-25 is \$5.754 per \$100 of payroll, with a present value loss rate of \$5.176. A review of the district's 2024-25 general fund budget indicates a budgeted rate of \$6.827 per \$100 of payroll, as reported in the 2024-25 first interim report. The actuarial report recommended a funding rate between \$6.480 to \$7.516 per \$100 of payroll at a 75% to 85% confidence level. With the district's acceptance into the ASCIP program, its self-insured retention rate has decreased to \$500,000. As a result, its payroll loss rate will be adjusted based on revised calculations in the next actuarial report.

From 2014-15 to 2017-18, the number of claims per \$1 million of payroll steadily decreased from 1.946 to 1.109, while the expected average cost per claim increased from \$13,900 to \$18,800. In 2018-19, the trend reversed, with claims per \$1 million of payroll rising to 1.477, and the average cost per claim increasing to \$26,700. However, in 2019-20 and 2020-21, the trend shifted back downward, with claims falling to 0.708 and 0.420 per \$1 million of payroll, respectively. During this period, the average cost per claim rose to a high of \$40,400 in 2019-20, before dropping to \$35,300 in 2020-21. In 2021-22, the number of claims more than doubled, rising to 1.061 claims per \$1 million of payroll, and then stabilized in 2022-23 at 1.046. With the stabilization in claims, the average cost per claim decreased to \$30,400 in 2021-22 and \$27,700 in 2022-23.

The Bickmore report details the number of claims and losses reported from 2016-17 to 2022-23, as shown below:

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 2023-24 fiscal year, the district budgeted \$3.1 million for workers' compensation claims payments but incurred approximately \$3.9 million in expenditures. For the 2024-25 fiscal year, the district has adjusted its budget to \$4.0 million. As of December 2024, the district has recorded expenditures that account for approximately 16 percent of this budget. The district reports that the change in third-party administrators (i.e., moving from Keenan to ASCIP/Sedgwick) has resulted in significant savings in its managed care fees.

7. Property and liability insurance is provided through the ASCIP Joint Powers Authority (JPA). District staff reported that the district's deductible remains at \$1 million. Through its membership in ASCIP, the district also secures excess general liability coverage through another JPA, the School Excess Liability Fund. For the 2023-24 fiscal year, the district budgeted \$1.2 million for property and liability insurance premiums and closed the fiscal year with \$1.3 million in total expenditures. For 2024-25, the district has budgeted \$1.4 million; as of December 2024, expenditures have exceeded \$1.9 million. District staff indicated that the annual increase in property and liability insurance premiums is partly due to AB 218 (Chapter 861, Statutes of 2019) special assessments. AB 218, which took effect on January 1, 2020, expanded the definition of childhood sexual abuse and extended the statute of limitations for victims to file lawsuits against their abusers. This legislation has exposed school districts to claims for sexual assault dating back decades, leading to significant costs for public entity liability insurance JPAs to defend against these claims. The district does not have employment practices liability coverage.
8. ASCIP has historically supported the district in coordinating school site safety and playground audits conducted by Poms & Associates. During this review period, the district contracted with Poms & Associates through ASCIP to perform an independent Certified Playground Safety Audit at one elementary school in November 2024. Risk management continues to collaborate with the district's facilities staff to implement the audit findings as needed.

Recommendations for Recovery

1. The district should ensure at least one additional individual is cross-trained to support the key responsibilities assigned to the director II of risk management to ensure continuity of operations.
2. The director II of risk management, HR and payroll staff should continue to meet regularly to resolve common issues, such as those 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 adjustments to individual payroll records if needed.
4. The district should implement a monthly reconciliation process to verify benefits billings against active employee records, retiree accounts, and life event changes to ensure accurate payroll deductions and prevent overpayments to benefit providers.

5. The district should continue to implement its safety training and injury prevention initiatives, including the online safety training programs and targeted on-site safety training for high-risk employee groups.
6. The district should continue to monitor the workers' compensation program to ensure its compliance with state law and continue to provide program information and training to employees, managers and supervisors.
7. 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.
8. The district should continue to 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 cover estimated outstanding losses.
9. The district should continue to review the prior year's actual expenditures and adjust the current year budgets, as necessary. The current year budgets should be reviewed and adjusted at least during interim reporting periods.
10. The district should continue to provide timely safety assessments for all school sites and implement the resulting recommendations to correct any 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
July 2025 Rating:	7

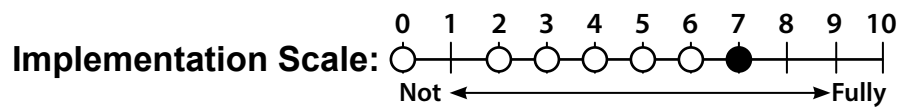


Table of Financial Management Ratings

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	July 2025 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	5
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	7
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	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	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	July 2025 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	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/departments 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
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
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
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	7

Financial Management Standards	July 2013 Rating	July 2014 Rating	July 2015 Rating	July 2016 Rating	July 2017 Rating	July 2018 Rating	July 2019 Rating	July 2020 Rating	July 2021 Rating	July 2022 Rating	July 2023 Rating	July 2024 Rating	July 2025 Rating
5.3	0	1	3	2	2	3	4	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	3	4	4	4	4
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.													
6.1	7	8	7	7	8	9	10	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	10	10	10	9	10
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))													
6.2	0	0	5	7	8	9	10	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	10	10	9	9	10
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))													

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	July 2025 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	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	3
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	5
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	6
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	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	July 2025 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	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	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	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	7
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	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	July 2025 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	3
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	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	4
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	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	July 2025 Rating
12.1	0	3	3	2	1	2	2	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	1	4	2	4	5
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)													
12.2	0	1	1	1	1	2	3	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	2	2	1	2	4
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)													
14.1	0	0	4	6	7	7	6	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	3	4	2	3	5
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)).													
14.2	0	0	2	4	4	4	4	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	4	4	2	4	5
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)													

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	July 2025 Rating
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	4
	14.3												
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	6
	15.2												
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	6
	15.3												

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	July 2025 Rating
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	7
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	3
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	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	July 2025 Rating
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	9
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	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	4
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	3
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	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	July 2025 Rating
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	10
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	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	5.35

Facilities Management

1.1 School Safety

Legal Standard

The LEA has adopted policies and regulations and implemented written plans describing procedures to be followed in case of emergency, in accordance with required regulations. All school administrators are conversant with these policies and procedures. (EC 32001-32290, 35295-35297, 46390-46392, 49505; GC 3100, 8607; CCR Title 5, Section 550, Section 560; Title 8, Section 3220; Title 19, Section 2400)

Findings

1. The district revised and adopted Board Policy (BP) 0400-Comprehensive Plans in September 2018. The district also recently revised and adopted BP and Administrative Regulation (AR) 0450-Comprehensive Safety Plan in April 2024, and BP and AR 3516-Emergencies and Disaster Preparedness Plan in April 2024. AR 3516.3-Earthquake Emergency Procedure System was last revised in February 2019.
2. AR 3516.1-Fire Drills and Fires was last updated on August 4, 2014. The district previously updated AR 3516.5-Emergency Schedules in August 2023, and AR 3516.2-Bomb Threats in September 2023.
3. The district developed a comprehensive District Emergency Preparedness and Response Plan. The plan is detailed and contains updated information on emergency communications, protocols, and procedures.
4. The district director of safety and student support, previously serving as the chief of police, continues to provide a strong leadership role in the training and awareness of district staff in the area of school safety. The director has provided leadership in the development, updating, and implementation of annual school site safety plans, provided and coordinated training in several areas of student safety, and coordinated districtwide safety drills for earthquake preparedness and active shooter response. Staff indicated that issues of student safety were handled by the director, and matters of employee safety are the responsibility of the Risk Management Department.
5. The Comprehensive School Safety Plan (CSSP) was available at each respective school site. The plans were approved, up to date, and available in the main office of each campus.
6. Links to the CSSPs were posted on the district's website homepage and each school's respective webpage, but many of the links have not been updated, and/or require permission to access to a Google drive in order to be viewed.

7. 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 Shake Out Earthquake Drill in October 2024.
8. 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 following exceptions: the administrative office at Oak Street Elementary, and classrooms at La Tijera School, Frank D. Parent Elementary, Highland Elementary, and Crozier Middle School. One classroom at Oak Street Elementary kept its evacuation map in a folder near the door rather than being posted.
9. The district has maintained its District Safety Committee and held three meetings during this review period. Some school site principals indicated they have safety committees that meet regularly to discuss their respective CSSP and other safety concerns pertinent to their site.
10. All school sites reported that their school site councils (SSCs) had approved their respective 2023-24 CSSP. SSC approvals were recorded in the meeting minutes for each school site. Advisory board minutes show that the 2023-24 CSSPs were presented to the county administrator/advisory board in February 2024.
11. The district director of safety and student support assists sites in updating the CSSPs throughout the district. Including those outlined in finding four above, the director provided safety trainings on topics such as lockdowns, student fight protocols, cardiopulmonary resuscitation (CPR), and Narcan usage to SSCs and staff throughout the school year. The director also coordinates the meetings of the District Safety Committee.
12. The executive director, maintenance, operations and transportation continues to provide leadership and support in addressing facility-related emergency and safety issues.

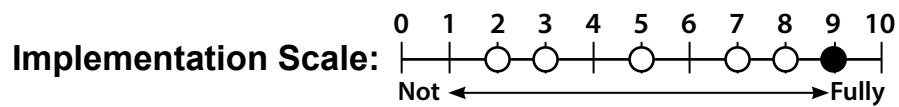
Recommendations for Recovery

1. The district should continue to annually review board policies and administrative regulations related to school safety, emergency procedures and disaster preparedness and revise and/or update them as needed to ensure they are still compliant, accurate and applicable.
2. The district should continue to annually review and update its Emergency Preparedness and Response Plan.
3. The district should continue to have the director of safety and student support, or other designee, oversee and be responsible for coordinating safety compliance, including the updating of relevant policies, plans, committees, trainings and drills. The district should also ensure the director of safety and student support and director II, risk management communicate regularly and coordinate their efforts on matters of safety that affect both students and employees.

4. The district should continue to annually review, update and have SSCs approve the CSSPs, and they should continue to be made available at each school site office and on their website. The district should continue to require evidence from each school site that SSC meeting agendas are posted and minutes are recorded approving their CSSPs. The district should also continue to annually present the CSSPs to the county administrator/advisory board for review and approval.
5. The website links on the district and school site webpages should be checked periodically and updated to ensure they are working correctly and allowing the public to view the most recent CSSPs.
6. The district should continue to regularly perform fire and earthquake drills at each active site and include the schedule for the drills in their respective CSSP. The district should continue to require all school sites to maintain records that the drills are performed.
7. 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 clear view in a location near the exit 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. The information should be posted and readily visible and not be kept in a folder or binder.
8. The district should continue to maintain the District Safety Committee for the regular review and development of districtwide safety and emergency planning.
9. The director of safety and student support should continue to assist and provide leadership 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 executive director, maintenance, operations and transportation should continue to provide input on matters of district safety planning, working closely with district staff, such as the district director of safety and student support.

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 Senate Bill (SB) 98, Section 102 (Chapter 24, Statutes of 2020) due to COVID-19 pandemic
July 2021 Rating:	7
July 2022 Rating:	7
July 2023 Rating:	7
July 2024 Rating:	8
July 2025 Rating:	9



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's BP and AR 0450-Comprehensive Safety Plan were revised in April 2024. The policy and regulation require the SSC at each district school to develop a CSSP relevant to the needs and resources of their respective school site. The Fiscal Crisis and Management Assistance Team (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 school site webpage links were not all up to date and some contained links to plans from the previous year. Many CSSP links on the district homepage required access permission to a Google drive and were also not available to view. The district director of safety and student support coordinates the updating and approval of the CSSPs across the district and provides CSSP training to each of the SSCs.
2. BP and AR 3516-Emergencies and Disaster Preparedness Plan were recently updated in April 2024 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 updated 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 each comprehensive school 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 Shake Out Earthquake Drill in October 2024 and conducted emergency lockdown and active shooter trainings throughout the district.
5. The district director of safety and student support coordinated staff safety trainings at various times since the last FCMAT review for CPR, first aid and fentanyl overdose response, and sent information to all staff outlining the availability of naloxone (Narcan) at all school sites in the event of a fentanyl overdose. The director also continued to distribute 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. Hudnall Elementary indicated it recently replaced defective sensors in its fire alarm system.
7. Staff reported the public address (PA) systems at all sites were working and could be heard throughout the campus with the exceptions of: Inglewood Continuation High School (ICHS), where there is no PA system, Morningside High School, and Oak Street Elementary. Morningside reported that the PA could not be heard on the south or east side of campus, and Oak Street Elementary reported that the PA does not work in the modular buildings on the west side of the campus. FCMAT discovered field notes indicating the PA was not working at La Tijera School in September 2024, but there was no confirmation of this by the staff. Staff also reported that the bell systems were in good working order at all sites except ICHS where there is no bell system.
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 2024. FCMAT found two locations, at Crozier Middle School and Frank D. Parent Elementary, where fire extinguisher tags indicated they had not been inspected in the past year. 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 visited had a primary single point of entry prior to school starting and 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; however, visitor identification badges were not consistently used.
10. In December 2024, the district contracted with the 2nd Call organization to provide violence intervention, safe passage, and behavioral and social-emotional support at Inglewood and Morningside high schools. This was an effort by the district to assist and improve the transition and safety of students from Inglewood High School to Morningside High School in the upcoming 2025-26 school year. FCMAT witnessed 2nd Call staff welcoming and interacting with students during the visit. This contract term with 2nd Call is through June 2025.

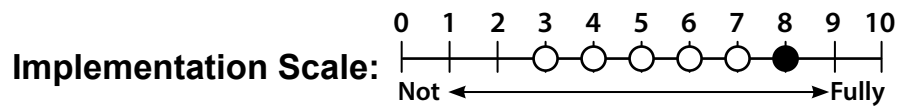
Recommendations for Recovery

1. The district should continue to update and maintain its CSSPs in accordance with 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 director of safety and student support as a resource in supporting sites and their CSSPs.
2. The district should continue to review and update BP and AR 3516.

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 plan 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 include 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 Morningside High School and Oak Street Elementary as needed. The district should also ensure there is a PA system at ICHS.
8. The district should continue to annually inspect the fire extinguishers throughout the district. The district should also ensure that each fire extinguisher has been checked monthly and that district staff initials the inspection tag on the back to indicate it has been checked. Site staff should immediately notify the site principal and the executive director, maintenance, operations and transportation 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.
10. The district should evaluate the services of the 2nd Call organization and continue its services as needed.

Standard Fully 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
July 2025 Rating:	8



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 some sites visited by FCMAT, visible areas such as playground corners and asphalt play surfaces had excessive amounts of leaves, and weeds were observed growing out of rain gutters.
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 adequate toilet and sink fixtures; however, broken or inoperable faucets were noted at Bennett-Kew Elementary and Morningside High School, unclean conditions at Payne Elementary and Crozier Middle, and missing soap dispensers at Oak Street and Centinela elementaries. Many restrooms showed signs of aging, with worn flooring and stall partitions, and staff at several sites have continued to indicate they have concerns about the restrooms being cleaned regularly.
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 and heating, ventilation, and air conditioning (HVAC) repairs, and pest control in some kitchens during the past year.
4. FCMAT noted the fire extinguisher located in the kitchen at Oak Street Elementary was locked in a glass-door cabinet, and there was no lever attached to the cabinet that would be used to break the glass in the event of a fire.
5. An outside vendor is used to complete the annual fire extinguisher inspections although a couple of exceptions were found (see Standard 1.3). No school sites visited by FCMAT provided any evidence of monthly fire extinguisher inspection checks by district employees.
6. 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 the west side modular classrooms had no audible fire alarms.
7. A recent certified playground safety audit written by a certified playground safety inspector was performed at Bennett-Kew Elementary in November 2024 and contained three high priority safety issues. Inspections for all other sites with play equipment were completed during the prior review period.

8. The district is now sharing the supervision of the custodial staff between the Maintenance Department and the site principals. The district completed performance evaluations for most site custodians in May 2024. Site principals are now responsible for performing the custodial evaluations in collaboration with the executive director, maintenance, operations and transportation and custodial supervisor. Further, site principals indicated they have daily oversight of the custodians.
9. All sites had up-to-date Safety Data Sheet (SDS) binders. The SDS binders were located in the main office at each active school site. The district provided training to the maintenance, operations, and custodial staff regarding the use of the SDS binder in October 2024. SDS training for district employees was also provided through Alliance of Schools for Cooperative Insurance Program (ASCIP) training coordinated by the district's Risk Management Department.
10. 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 addressed.
11. The district has maintained 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.
12. The district developed a Vandalism Identification and Clean-Up Plan in 2023 to address frequent issues of graffiti and vandalism.
13. Several school sites indicated they felt they were understaffed in custodial resources. One site reported its custodial time had been reduced to half of prior staffing and that the campus was not as clean.
14. The custodial supervisor recently began conducting random unannounced site visitations to fill out a new form titled School Inspection Report. The form provides opportunity for a review and comment on several areas of school cleanliness.

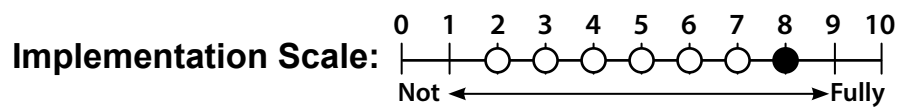
Recommendations for Recovery

1. The district should continue working to improve the daily cleanliness of its campuses. Custodial and maintenance staff should continue to be trained and held accountable to inspect and remove trash and debris from all areas of campuses.
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 at all times throughout the day. Periodic restroom inspections and restocking should be continued throughout the day, especially after heavy use times such as before and after school, lunch breaks and recesses, 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 also continue to conduct 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, including the initialing of inspection tags as evidence of completion.
5. The district should continue to have its fire systems monitored and tested annually at all sites and make repairs to ensure full functionality.
6. The district should continue to conduct playground safety audits. The district should review the audit reports and immediately 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 executive director, maintenance, operations and transportation 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 and address issues identified.
11. The district should continue to implement its Vandalism Identification and Clean-Up Plan.
12. The district should review its custodial staffing at each site to ensure there is adequate and equitable staffing.
13. The district should also continue to conduct its random and unannounced site inspections.

Standard Fully 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
July 2025 Rating:	8



1.9 School Safety

Legal Standard

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

Findings

1. The district updated BP and AR 4157 – Employee Safety, which directly relates to the requirements and implementation of the IIPP, in 2024.
2. BP and AR 4257-Employee Safety and BP 4257.1-Work Related Injuries were recently updated in August 2024 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.
3. The district has an IIPP binder in the district office dated January 23, 2024. The IIPP binder was updated with the assistance of its workers' compensation joint powers authority (JPA), ASCIP. The district has all the component chapters of its IIPP posted on the district website. The director II, risk management is the designated health and safety officer for the district.
4. There is a new comprehensive district Safety Manual posted on the district website, which contains comprehensive information on many areas of employee workplace safety, as well as district policies that govern workplace safety, and management plans. The information is posted under the Risk Management tab.
5. The district conducted workplace safety training online in September 2024. Additionally, the district conducted on-site mandated workplace safety training specifically designed for classified employees in August 2024.
6. The district provides ongoing and annual workplace injury and illness prevention training to employees through a web-based application known as the ASCIP Learning Management System, provided by the district's workers' compensation JPA. 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 records were up to date at the time of FCMAT's visit. The district website contains a dead link to the Keenan Safe Schools online training for employees through the Human Resources Division webpage under the Professional Development option.
7. The district has continued to hold meetings of its District Safety Committee, which was reestablished in 2023. The district director of safety and student support manages the

committee. The recently adopted update of AR 4157 recommends quarterly meetings of a district safety committee.

8. The district continues to adequately maintain its California Division of Occupational Safety and Health, otherwise known as Cal/OSHA, accident reports as specified in Part VIII Section 5 of its IIPP binder. All records are current as of FCMAT's visit.
9. The district conducted workplace safety training for the maintenance, operations, and custodial staff in December 2024, which included training in the use of the IIPP, hazardous communications standards, SDS, and chemical handling safety. Since the last review, the executive director, maintenance, operations and transportation also conducted several meetings with custodians, which included safety discussions. The district did not conduct any districtwide training that included employee workplace safety training during this review period.

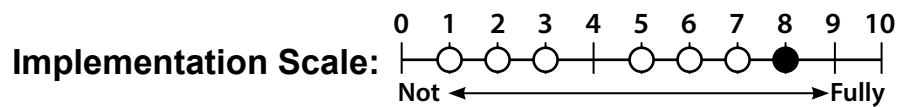
Recommendations for Recovery

1. The district should continue to review and update BP and AR 4157 as necessary to keep it up to date with current laws and regulations.
2. 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, regulations and district preferences.
3. The district should continue to review and update the IIPP to ensure that it includes current information such as who is identified as the designated health and safety officer for the district and other applicable, and legally required, information. The district should continue to post its revised and updated IIPP on the district website and ensure all employees are aware of its availability.
4. The district should continue to maintain and regularly update the Safety Manual information contained on the district website.
5. The district should continue to provide workplace safety training to all employees annually and include applicable components by work group.
6. 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 update 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.
7. The district should ensure that employee resources such as the online training module offered through Keenan Safe Schools are valid and active.

8. The district should continue to hold District Safety Committee meetings as specified in its IIPP, and recommended in its AR 4157, 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.
9. The district should continue to maintain its Cal/OSHA accident reports as specified in the IIPP.

Standard Fully 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
July 2025 Rating	8



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.
2. The district last updated AR 3514.1 on August 4, 2014, which describes the processes for storage and disposal of hazardous chemicals, a Hazard Communication Program, and a Chemical Hygiene Plan.
3. FCMAT found all sites had up-to-date SDS binders located in the school office of each active campus.
4. The district provided training to the maintenance, operations, and custodial staff regarding the use of the SDS binder in December 2024. The district also provided training in the SDS system through the ASCIP online training modules.
5. The district provided chemical handling safety training for the maintenance staff in December 2024.

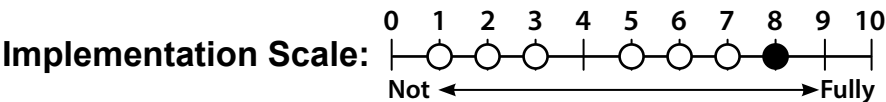
Recommendations for Recovery

1. The district should regularly review and update BP 3514.1.
2. The district should regularly review and update AR 3514.1 to ensure it is following the most current required practices regarding hazardous substances.
3. The district should continue to keep its SDS binders up to date, ensure the binders are stored in readily accessible locations and ensure that all appropriate personnel are aware of their location and purpose, and trained in their use.
4. The district should continue to provide annual training 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 provide this training to any district staff who could come in contact with hazardous chemicals.

5. The district should continue to provide safety trainings for maintenance and custodial staff, which include details of chemical handling safety and the use of the SDS binder, at least annually and to all new staff.

Standard Fully 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
July 2025 Rating:	8



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 organizationwide process for issuing keys to and retrieving keys from employees.

Findings

1. The district updated AR 3517-Facilities Inspection in September 2023, which includes a Procedures Regarding Keys and Locks section. The regulation provides a detailed process for the distribution and accounting of keys throughout the district.
2. The district adopted in August 2014, and 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. The district continues to follow the process as outlined above whereby the principal or a designee at each school site is responsible for issuing keys to site staff members. Each site has a system for issuing and retrieving keys. The executive director, maintenance, operations and transportation 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 consistent with board policy and administrative regulation. 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. 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 continues to occasionally use independent contractors to repair locks and cut keys. After a new lock is installed by an outside vendor, keys are issued to school sites by the Maintenance Department and not by the independent contractors who performed the installation.

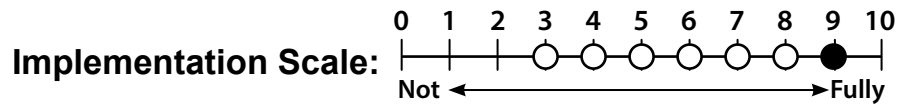
6. Since the district does not have a standardized and districtwide implemented lock system, FCMAT continues to observe some administrative and custodial staff carrying many keys, such as at Inglewood High School, to access all locked areas of their sites. FCMAT also continued to observe instances in which staff, including administration and custodial, 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 a universal master or submaster key that is capable of opening all doors.
7. During this review period, the district implemented new key and lock systems at Oak Street, Centinela, and Hudnall elementary schools. The new key and lock systems allow the sites to have one master key that allows access and security to all areas of the respective campuses.

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 access and security of 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 ready access to 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
July 2025 Rating:	9



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

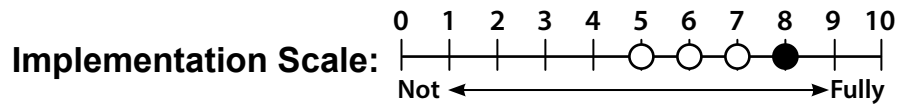
1. The district's AR 3515-Campus Security addresses the adequacy of outside lighting, was updated in September 2023, and specifies a strategy that includes a risk management analysis of each campus' security system, lighting system, and fencing. A previous version of AR 3515 contained more detailed language regarding exterior lighting but was not included in the updated version of AR 3515.
2. The district's BP 3517-Facilities Inspection addresses the adequacy of outside lighting. BP 3517-Facilities Inspection, last 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. The district also previously provided a document titled IUSD District Standards Materials, dated April 2017, which specifies what type of parking lot light-emitting diode (LED) lighting fixture it requires in its construction bids. These documents do not discuss nor define an adequate amount of exterior lighting that would be required around school sites.
4. The work order summary for this review period indicates outdoor/exterior lighting was repaired or replaced at Hudnall Elementary in January 2024, ICHS in February 2024, Frank D. Parent Elementary in October 2024, and Inglewood Adult School in December 2024.
5. The district is using an internal document known as the School Inspection Report to assess school site facility conditions. The inspection report does not include an assessment of exterior lighting conditions.
6. The district provided an undated document on district letterhead titled Outside Lighting Standards, which included extensive guidelines for developing and implementing outside lighting. Since the document contained no date, it is uncertain whether it has been adopted by the district.
7. The district has recently added additional exterior lighting at Payne Elementary and improved the exterior lighting at Coleman Field. All of the sites visited by FCMAT had exterior lighting that appeared to be in working order, and the staff expressed no complaints or concerns regarding deficiencies in exterior lighting.

Recommendations for Recovery

1. The district should consider adopting more detailed written standards for exterior campus lighting to include as part of AR 3515, such as the more detailed language found in their previous version.
2. The district should consider developing more detailed 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 develop and include construction material requirements for exterior lighting in its District Standards document, and review and update them regularly.
4. The district should continue to repair and improve exterior lighting regularly as requested through its work order system, and to install additional exterior lighting as needed.
5. The district should continue to use its School Inspection Report to walk school sites monthly to regularly inspect facilities conditions. The district should consider expanding its walk-through guidance document to include evaluation of the exterior lighting conditions at each site.
6. The district should evaluate, revise as needed, and adopt its Outdoor Lighting Standards as a policy document to be followed.
7. The district should evaluate the outside lighting during evening hours at all sites to ensure lighting is adequate both for times of site use and for nonuse security. Supplemental lighting should be added as needed to ensure adequate exterior lighting levels and safety are maintained. The district should also 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
July 2025 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 recently updated in 2024 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 also recently revised in August 2024, while AR 4157.2-Ergonomics was last revised and 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 director of safety and student support helped the school sites develop and coordinate the annual updating of the CSSPs.
3. Workplace safety training for employees is coordinated by the Risk Management Department and provided entirely through the online ASCIP training program available from the district's workers compensation JPA. Records of this training are maintained electronically, and both the 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 Safety Committee continued meeting during this review period. The committee consists of members of the district leadership team, labor union leaders, and other district employees. The committee is overseen by the district director of safety and student support and held meetings in June and August 2024.
5. The district provided a Workplace Violence and Prevention Program document dated July 15, 2024. Training was provided to all school sites regarding the implementation and use of the plan and its protocols.

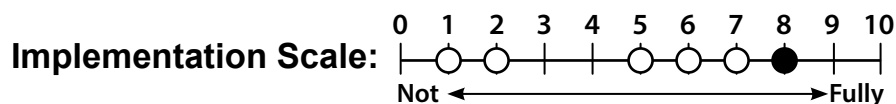
Recommendations for Recovery

1. The district should continue to review BP and AR 4157, and ARs 4157.1 and 4157.2, updating 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 website. The district should continue to involve the director of student safety and support in the annual review and updating of the CSSPs for all school sites.

3. The district should continue to provide ongoing workplace safety training through the ASCIP system 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 its 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, the district should maintain meeting agendas and minutes.
5. The district should continue to maintain and update its Workplace Violence Prevention Plan annually as needed, as well as continue to provide annual training in its use.

Standard Fully 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
July 2025 Rating:	8



2.2 Facility Planning

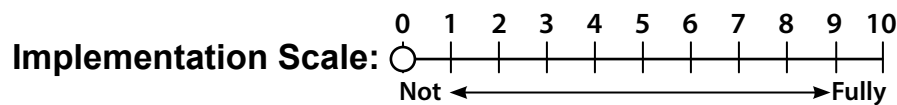
Legal Standard

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
July 2025 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-Architectural and Engineering Services, were originally adopted in August 2014, and 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 a demonstration of competence and on the professional qualifications necessary for the satisfactory performance of the services required.” Further, the architect, structural engineer and special consultants shall be employed in the same way to design and supervise the construction of district schools and other facilities.
2. The district issued a request for qualifications (RFQ) in March 2021, for architectural services related to Measure GG, Measure I, modernization, and new future construction projects. The district used the RFQ to create a new pool of architectural consultants and is using this list to enter 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 continues to be used for the projects for this review period, and the district has been spreading the projects among the architects selected in the pool. As detailed in the RFQ, architects were expected to conduct thorough assessments of the district’s facilities. This collaborative approach is leveraging the expertise of architects in shaping the future of the district’s educational infrastructure.
3. The closure of five school campuses has rendered the district’s previously submitted RFQ insufficient for outlining new or future potential projects arising from these closures. While the March 2021 RFQ stipulates that architects will conduct expert facility assessments and participate in developing projects to meet the district’s needs and priorities, it does not specifically address the changes necessitated by the campus closures. Many new projects have been initiated under individual project RFPs, using the existing March 2021 RFQ as no new RFQs have been presented.
4. The district’s most recent Facilities Master Plan (FMP), developed in 2022, outlines the district’s projected facility needs across three, five and to 10-year timelines. It identifies eligible new construction and modernization projects, specifically those involving facilities over 25 years old. It is important to note that the FMP is a dynamic document and subject to revisions as needs evolve. Ongoing updates to the FMP are crucial due to the present and developing needs facing the district. Assigned architects will be responsible for continuously assessing district needs and developing a long-term FMP with clear project prioritization. The Inglewood High School project exemplifies the FMP’s implementation. This initiative involves the removal of existing buildings and the construction of new

classrooms and support facilities through state funding and modernization programs. The district is actively pursuing additional funding sources, including Measure I bonds. Due to the project's unique community and historical significance, the district retained Gonzalez Goodale Architects, a firm with specialized expertise in this type of project. The project is presently under way, and the district is soliciting community input.

5. The district's request for qualifications (RFQs) for new projects requires selected architects to assist in developing detailed educational specifications, in addition to providing project descriptions. A previously issued RFQ for a pool of architects allowed successful candidates to propose project design services for each project's final scope, on an individual basis. These RFQs encompass all necessary services and use a defined fee-for-service schedule. The pool RFQs are appropriately structured to align with the final design specifications.
6. Historically, frequent turnover of the district's chief business official (CBO) and facilities management staff impeded effective architectural consultant selection due to the loss of critical institutional knowledge. However, the past two years have seen stability in the county administrator, facilities management, and maintenance positions, leading to improved continuity and significant progress in facilities decisions. This sustained stability has directly contributed to significant progress in facilities decisions, demonstrating the critical importance of retaining experienced personnel for effective district operations.
7. The district's executive director, construction and facilities has made notable progress in planning school facility improvements. To enhance internal capacity and efficiency, continued professional development for facilities services staff is recommended. Organizations like California Association of School Business Officials (CASBO) and Coalition for Adequate School Housing (CASH) provide relevant leadership academies in areas such as school facilities planning and maintenance operations. The district should prioritize fostering a culture of continuous improvement and consider these training opportunities for leadership development to strengthen its ability to internally manage projects and potentially reduce reliance on contracted services.
8. The district is using building standard specifications developed in 2017. No formal update or reevaluation of products has been completed and incorporated into district standards within the past year. To maintain relevance and compliance, building standard specifications should be reviewed and updated at least every two years, with more frequent reevaluations as needed to address significant changes in areas such as technology, learning environments, and safety. The best practice involves establishing a committee of knowledgeable district staff, including the executive director, maintenance, operations and transportation, the executive director, construction and facilities, and other relevant administrative and educational personnel to review and recommend changes to the standard specifications to ensure they are current, compliant with construction and education standards, and aligned with district needs and product capabilities. The committee should then publish comprehensive standards and communicate recommendations to the county administrator for approval.
9. During the past year, the district has made substantial progress on priority projects. The projects were at several sites including the new Child Development Center design; Bennett-Kew Elementary classrooms, design completed; playground and Wellness centers at Woodworth-Monroe, La Tijera, and City Honors, Centinela Elementary shade

structure and campus exterior painting; Woodworth-Monroe access control and security cameras and field restoration; Oak Street Elementary Pre-K, transitional kindergarten (TK) classroom, shade structure and garden; Morningside High School, Inglewood High School, Coleman Field phase 1: improvements and phase 2: restroom construction; Warren Lane Marquee and the Inglewood Adult school move to Hillcrest St., as well as infrastructure at several sites. To address interim housing needs, the district used established piggybacked bids for relocatable classroom procurement.

Recommendations for Recovery

1. Ongoing review and revision of BP and AR 7140 is recommended to maintain regulatory compliance, align with evolving district requirements, and adhere to industry best practices.
2. The district should continue to ensure consistency, transparency, and adherence to best practices in the procurement of architectural services. The district should also maintain strict adherence to the established processes outlined in BP and AR 7140 for all district construction and renovation projects.
3. The district should continue to use the RFQ and RFP processes and implement a regular review and revision cycle for its RFQ and RFP documentation to:
 - Maintain a current pool of qualified architectural firms: Regular updates will ensure the district has access to the latest expertise and innovative approaches within the architectural field.
 - Incorporate evolving project needs: Revisions will allow the district to reflect newly identified projects and adapt to changing requirements.
 - Optimize selection criteria: Periodic reviews will enable the district to refine its selection criteria, ensuring alignment with current best practices and project goals.
4. The RFQ should not be the sole criterion for selecting architectural services. Project-specific requirements, including specialized skills, knowledge, and experience, must be considered.

For specialized projects, detailed educational specifications and service descriptions should be developed independently. In instances of significant project complexity, such as the Inglewood High School project, the existing prequalified consultant list may be insufficient. A project-specific RFQ, tailored to the unique demands of the project, should be considered.

Furthermore, the district should continue to consult legal counsel to address potential conflicts of interest when considering retaining an architect for project work who has also prepared design specifications for the same project.

5. To optimize facilities management, maintenance, operations, and navigate complex state funding landscapes, the district should prioritize the strategic development of its internal staff capacity. This can be achieved through the following initiatives:

The district should continue to target professional learning for facilities management. The district should continue with its active investment in professional learning opportunities offered by reputable organizations such as the CASBO and the CASH. These organizations provide specialized education and expertise in areas that are critical to effective facilities management and funding acquisition. Emphasis should be placed on training that covers current regulations, best practices, and emerging trends related to school facilities, maintenance, and state funding mechanisms.

The district should continue creating strategic networking and knowledge sharing. This should include actively engaging in networking with other school districts. This includes participating in forums, conferences, and collaborative projects to share experiences and learn from successful implementations. Facilitating knowledge transfer from districts with proven expertise in similar projects will enable the district to adopt effective strategies and avoid potential pitfalls.

6. The district should regularly conduct a comprehensive evaluation and update of its building standard specifications. These specifications serve as a critical framework for all construction and renovation project planning, ensuring consistency, quality, and compliance with current industry best practices and regulatory requirements.

The district should form a dedicated committee of experienced evaluators assigned to the ongoing review and revision of district standard specifications. This review should occur as projects dictate or at a minimum of every two years.

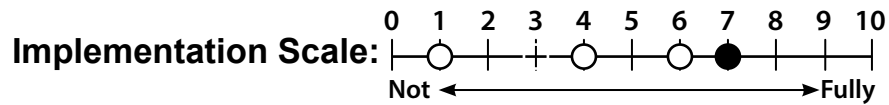
Frequent reviews and updates are necessary to respond to evolving building projects, codes and regulations (e.g., accessibility, energy efficiency, fire safety), advancements in building materials and technologies, changes in district-specific needs and priorities, and feedback from those involved (e.g., architects, contractors, facilities management).

The district's comprehensive review process should encompass all aspects of the specifications, including material selection and performance criteria, construction methods and quality control procedures, sustainability and environmental considerations, accessibility requirements and integration of new technologies (e.g., smart building systems). Complete and updated specifications should be clearly documented and readily accessible to all relevant parties. This includes providing training and support to ensure proper implementation.

7. The district should continue to conduct annual market analyses of piggyback pricing to ensure optimal value acquisition, especially during this time of cost escalations. Prior to utilization, all piggyback bids must undergo legal review to verify compliance, legality, and safeguard the district's interests.

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
July 2025 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, revised in September 2023, 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's FMP, developed by Little Diversified Architectural Consulting, has not been updated to reflect recent school consolidation/closure decisions and evolving instructional goals and enrollment projections. The plan, intended to guide capital planning and budget allocation for facilities expenditures, is available on the district's website. While the website title indicates "Facilities Master Plan 2023," the document itself is labeled "Facilities Master Plan 2022." The FMP includes Enrollment Projections Report/Fall 2021 and does not include 2023-24 Demographics and Enrollment Projections report updated information prepared by SchoolWorks, Inc.
3. The district maintains a surplus of facilities relative to student enrollment, resulting in significant underutilization. This excess is particularly pronounced at the high school level but also exists across numerous elementary sites. Many of the district's facilities are aging and require substantial maintenance. The ongoing school closure process presents an opportunity to address this issue. Aligning district facilities with enrollment will reduce the district's maintenance and operations burden, which is strained by the upkeep of these excess spaces. While the closure process progresses, the maintenance budget will remain under pressure. However, the completion of school closures is expected to yield substantial budgetary improvements through reduced facility maintenance costs.
4. In 2019, the district initiated a strategic facility "right-sizing" process, driven by declining enrollment, budgetary constraints, and optimization of resources. This process resulted in the closures of Warren Lane and Worthington elementary schools. The district continued to evaluate its facility footprint, engaging in ongoing discussions regarding further school consolidation and closures.

To ensure transparency and community engagement, the district conducted a series of public meetings, board of trustees meetings, and disseminated written and electronic notices in early 2024, outlining potential consolidation plans. Following this period of community engagement, the district formally announced the planned closures, effective at the end of the 2024-2025 academic year of the following schools:

- Crozier Middle School.
- Hudnall Elementary School.
- Highland Elementary School.
- Morningside High School.
- Kelso Elementary School.

FCMAT was provided with detailed information regarding these closures and the rationale behind them.

5. The district has approached the downsizing process with prioritizing the removal or repair of dilapidated buildings and portable classrooms.
6. The district has continued to limit investments in the repair or modernization of portables throughout the district.
7. District initiatives address both facility needs and long-term infrastructure improvements.
8. To accommodate the mandated placement of Universal Transitional Kindergarten (UTK) on school campuses, the district is utilizing UTK facility funding to replace aging portable classrooms with new, permanent modular buildings on concrete foundations.

Active projects, including the Bennett-Kew Middle School Classroom Project and the Oak Street Elementary Preschool, TK, and Kindergarten Classroom Project, also exemplify this effort.

9. A comprehensive review, encompassing Citizens' Bond Oversight Committee (CBOC) documentation, staff interviews, and site inspections of active construction projects, confirms the district's ongoing commitment to facility improvements. Interviews also indicate improved communication between district staff and the CBOC. The CBOC's review primarily focused on the completion of projects funded by Measure GG and I. During this period, discussions transitioned to the utilization of Measure I funds for future facility enhancements.
10. FCMAT observed finished improvements at Coleman Stadium. Adult school moved to the portables at ICHS on Hillcrest Street, design for Inglewood High School new construction and modernization project has made significant progress with a probability of submitting the project to Division of the State Architect (DSA) in summer 2025, and wellness rooms were installed at Woodworth-Monroe, La Tijera and City Honors.

11. According to a recent report, the district has been allocated over \$40 million in Los Angeles World Airports (LAWA) funding to mitigate the impact from airport noise. The district has used LAWA to accompany Measure I and some remaining GG funds to support various districtwide projects. Specific details regarding planned sound mitigation projects were not included in the project information provided to FCMAT.
12. In January 2024 a new demographics study was prepared by SchoolWorks Inc. and provided 2023-24 through 2029-30 demographics and enrollment projections.

Recommendations for Recovery

1. The district should continue to regularly review BP 7110 and update as needed to ensure it meets the district's needs and remains compliant with current law and best practices.
2. The district should update its FMP to include the most recent demographics and enrollment projection data available and the completed and newly approved school closures. The FMP should be a dynamic document, subject to review, revision, and formal adoption on an ongoing basis.

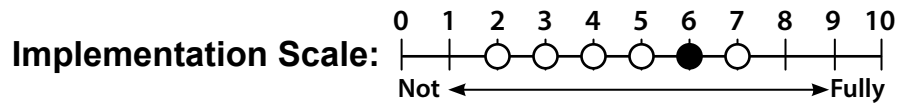
The FMP should encompass both short-term and long-term perspectives, specifically addressing needs projected over three, five, and 10-year horizons. This multitiered approach will ensure that immediate requirements are addressed while strategically planning for future growth and infrastructure longevity. Each identified project within the FMP should include detailed estimations of associated costs. Furthermore, the plan should actively explore and document potential funding sources for each project, facilitating proactive financial planning and resource allocation. This integrated approach to needs assessment, cost estimation, and funding identification will ensure the district makes informed decisions regarding capital improvements and ensure the sustainable maintenance of its facilities.

3. The FMP should clearly delineate the district's facilities needs at the attendance boundary and individual site levels. This detailed approach will enable the district to accurately assess facility capacity and identify site-specific challenges. The updated assessment and FMP will serve as the foundational document for making informed decisions regarding facility capacity and addressing persistent site-related issues.
4. To develop a comprehensive and actionable plan, the district should continue engaging its collaborative team approach. The team should continue to include relevant district staff and outside consultants, leveraging diverse expertise to thoroughly evaluate existing conditions, project future needs, and identify potential funding sources.
5. The district should proactively manage its excess facilities to enhance operational efficiency and resource allocation. This should involve a phased approach to reducing surplus properties, prioritizing the elimination of temporary structures and facilities with high maintenance costs or limited utility. Throughout this process, the district must carefully consider its instructional program requirements and the availability of capital funding to ensure responsible and strategic decision-making.

6. The district should continue fostering trust and ensure educational partners' understanding by continuing to implement a proactive and consistent communication strategy regarding facility needs and proposed plans. This should include specific and data-driven explanations outlining the rationale behind identified facility needs, building conditions, capacity issues, safety concerns and alignment with the district's educational goals.
7. The district should continue to communicate facilities plans, timelines, budget allocations and potential impacts. Continue to maintain ongoing dialogue with educational partners with a variety of open communication resources such as the district website, newsletters, public forums, presentations to governing boards, and direct email updates.
8. During the district's downsizing phase, it should continue prioritizing the removal of dilapidated portable classrooms. Repairing, modernizing, or replacing these units should be avoided. Furthermore, any new portable classroom leases should be limited to a maximum term of 59 months. For essential facility needs, such as UTK, the district should proceed with the planned replacement of portable classrooms with new permanent modular classrooms built on concrete foundations, which offer a long lifespan.
9. The district should continue to avoid investing in the repair or modernization of portable classrooms unless a comprehensive analysis demonstrates a clear need and confirms that this is the most fiscally and operationally sound option. Generally, all improvement and modernization funds should be allocated to upgrading permanent facilities, rather than temporary structures like portables.
10. The district should continue implementing the updated project list, including ongoing analysis of LAWA funding and pursuit of future LAWA funding eligibility. Sound mitigation efforts should remain coordinated with other district projects and all available funding sources.
11. The district should continue updating the information from the most recent demographic study from SchoolWorks, Inc., dated January 2024. Updating the information will allow the district to make informed decisions regarding district facility needs that align facility capacity with current and projected student enrollment.

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
July 2025 Rating:	6



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. On December 27, 2024, the district formally established the Facilities Advisory Committee (FAC). This committee, tasked with providing recommendations on districtwide facility planning and development, is scheduled to hold its inaugural meeting on March 20, 2025.
3. The district has an Asset Management Advisory Committee designed to be representative of the district's demographic profile, encompassing ethnic, age, and socioeconomic diversity, as mandated by its bylaws. The committee is composed of seven and no more than 11 members, drawn from key educational partner groups:
 - Business community.
 - Landowners/renters.
 - Teachers.
 - Administrators.
 - Parents/guardians of enrolled students.
 - Individuals with specialized expertise.

The committee met six times during 2024 and twice in 2025, with meetings scheduled at regular intervals. The consistent meeting schedule shows the district's commitment to proactive asset management.

4. The district had a School Closure and Consolidation Committee, which presented its last and final report to the former county administrator on January 12, 2023 and has not met since.
5. In adherence to the requirements of California's Proposition 39, the district established a CBOC to ensure proper expenditure and accountability of funds generated by Bond Measures GG and I. The CBOC operates under bylaws formally adopted in December

2020. These bylaws delineate the committee's specific roles and responsibilities, primarily focused on verifying that all expenditures align with the project descriptions and intended purposes as explicitly stated in the ballot language of Measures GG and I.

6. The CBOC met several times throughout the year 2024 and twice in 2025 since the last report written. In addition, two CBOC members met with the FCMAT interview team during this year's interviews. The discussion during the interviews and review of documentation demonstrated that the CBOC meets regularly. Presentations included an annual report, financial reports and encumbrance reports for Measures GG & I, project status reports updates and Inglewood High School costs and master plan presentation and cost analysis.

Recommendations for Recovery

1. The district should continue to review and update BP 7110 as needed. Regular reviews will ensure the district remains compliant, mitigating legal risks and potential liabilities. Any update should include feedback from relevant educational partners.
2. The district should maintain the Asset Management Advisory Committee's established schedule of regular meetings to ensure ongoing, informed oversight and strategic management of district assets. Regular meetings facilitate continuous oversight, enabling the committee to address emerging issues promptly.
3. The district has developed its new FAC and its first meeting is scheduled for March 20, 2025. The district should formally establish and strengthen the FAC with a clear mandate and defined responsibilities. This will enhance the district's capacity to manage its facilities strategically, aligning them with instructional priorities, community needs, and equitable resource allocation. The district should also develop a plan for a structured meeting schedule and reporting protocols to ensure consistent engagement and accountability.
4. The district should ensure that the CBOC continues to meet regularly.

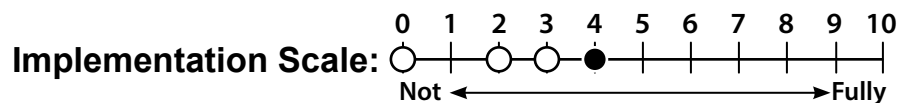
The CBOC commitment to regular meetings continues to be crucial for maintaining transparency and accountability in bond-funded projects. To maximize the CBOC's impact, the district should not only ensure regular meetings but also optimize the committee's operational effectiveness through structured processes, clear communication, and proactive engagement. The CBOC and district should continue to maintain detailed meeting minutes, accurately reflecting discussions, decisions, and action items, and distribute them promptly to committee members and relevant educational partners. The district should continue to ensure that all CBOC meeting materials, reports, and minutes are complete, accurate and readily accessible to the public through the district's website or other designated platforms. Interviews indicated the CBOC's involvement has continued to provide benefits such as:

- Increased public trust and confidence in the district's management of bond funds.

- Improved district accountability and transparency in bond-funded project expenditures.
- Enhanced oversight of project progress and adherence to budget and timelines.
- Strengthened communication and collaboration between the district and the community.
- Proactive identification and mitigation of potential risks and challenges.

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
July 2025 Rating:	4



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's BP 7110, concerning the Facilities Master Plan, was last revised in 2023.
2. The district's most recent FMP was developed in 2022. The FMP reflects the district's commitment to maintaining a current and strategic approach to its facilities management. The board policy identifies the Facilities Master Plan as a critical document that guides the district's long-term planning for its physical infrastructure, ensuring alignment with educational goals and efficient resource allocation. The plan includes a thorough evaluation of the current condition, capacity, and adequacy of all district facilities prior to the decision to close the following:
 - Crozier Middle School.
 - Hudnall Elementary School.
 - Highland Elementary School.
 - Morningside High School.
 - Kelso Elementary School.
3. The district's FMP document is titled as a 2022 update; however, the district's website, under the Facilities, Maintenance, Operations, and Transportation Department, features a link titled "Facilities Master Plan 2023" that goes to the 2022 FMP update. While school improvement projects are being implemented according to this updated plan, it lacks information regarding necessary facility adjustments related to recent school closure decisions.

Not included in the FMP are the latest analysis of demographic trends, enrollment projections (dated January 2024) and evolving educational programs to anticipate future facility requirements. Development of a comprehensive plan for facility maintenance, modernization, and new construction, prioritizing projects based on need and available resources also was excluded. Regular revisions of this plan are essential to address:

- Changes in student demographics.
- Evolving educational standards and technologies.
- The need for infrastructure upgrades and modernization.
- Changes in financial conditions.

4. The 2022 Facilities Master Plan is significantly outdated due to substantial changes within the past year. Notably, the district has announced the closure of five schools: Crozier Middle School, Hudnall Elementary, Highland Elementary, Morningside High School, and Kelso Elementary.
5. The district's Facilities Master Plan serves as a foundational document, ensuring that facility-related decisions are data-driven and aligned with the district's overarching educational goals. By synthesizing information on current facility conditions, anticipated student population changes, and potential funding sources, the plan enables proactive and informed resource allocation. The dynamic nature of these factors necessitates periodic review and revision of the FMP. These updates will ensure the plan remains a useful and accurate tool for addressing the district's evolving facility needs and maximizing the effective use of available resources to support student learning.
6. An IUSD Facilities and Maintenance Progress Report was given by administrative staff to the CBOC. The report identified projects and gave updates on some. Bond Measure Project Update CBOC Presentation, dated October 17, 2024, was presented on November 14, 2024. The announcements and report included a list of projects in progress and upcoming projects such as:
 - A planned 40,000 square foot facility with an Olympic-size pool at the present district office site. Inglewood students will have access to aquatics.
 - Announcement of the city of Inglewood's plans to refurbish the Inglewood library at a cost of \$32 million. The city will provide a pedestrian bridge over Manchester Boulevard. This project will save the district \$20 million because it does not have to build a library. This library will provide district students with exclusive use during school hours.
 - New electronic marquee signs for City Honors and Warren Lane with completion in April 2024.
 - Installation of a shade structure at Oak Street Elementary School was completed in May 2024.
 - The district completed demolition of old Woodworth Elementary School. This project started in February 2024 and was completed in August 2024.
 - The exterior painting project of all permanent buildings at Centinela Elementary was started June 2024 and completed in August 2024.
 - The Inglewood High School construction project is in the design development phase of design and is well under way with the campuswide reconstruction design. The project includes new classrooms in buildings M and I, new administration, cafeteria and support spaces and modernization of the gymnasium, auditorium, and classrooms. This project includes new site development. The design of the wellness center has commenced. The overall budget is \$232 million with the architect's construction cost estimates at \$169 million. Project completion is anticipated in spring 2028.

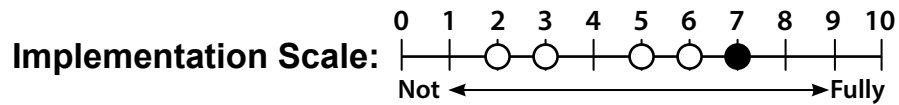
- The new child development center planned modular construction of an eight-classroom campus includes new classrooms, new administration, multipurpose room and support spaces and new site development is under design. This project is under contract with Silver Creek Industries, and the design should be completed by fall 2024. The expected construction starts in summer 2025 with completion and occupancy in summer 2026. The purpose of this project is to make sure all students at Bennett-Kew Elementary are housed in permanent classrooms. This project will allow the district to remove six portable classrooms from the campus. The existing portable classrooms will be used as interim housing until permanent facilities are completed.
 - Oak Street Elementary: Pre-K, TK, kindergarten classroom construction project will include construction of seven new permanent classrooms and a new dedicated early education play area. This past fall 2024 the project received \$5.4 million apportionment from the State Allocation Board. The project design began in April 2024 and completion is expected to be in the calendar year 2026.
 - Another large project in design is the districtwide infrastructure upgrades project. This project will include replacing electrical lines, installing solar arrays at Bennett-Kew Elementary, Centinela Elementary, Oak Street Elementary and Woodworth-Monroe Elementary. The project started in the summer of 2024 and is expected to be completed by the end of summer 2026. The district is issuing an RFQ for design-build services contract.
 - Centinela Elementary shade structure installation is in the design process for the installation of a new 2,560 square foot structure. Design started in spring 2024 and construction should be completed by summer 2026.
7. The district budgeted \$6,855,600 in its Routine Restricted Maintenance Account (RRMA) for the 2024-25 fiscal year. This includes allocations for staff, repairs, parts and contracted services. This amount exceeds the minimum required contribution of \$5,749,222.
 8. The state facilities bond funding passed in November 2024 to provide support funding for districts based on need and eligibility.
 9. The district lacks a comprehensive, districtwide modernization eligibility calculation. However, proactive steps are underway to address facility needs. The district has applied for state funding for new construction of TK and kindergarten classrooms at Oak Street Elementary and Woodworth-Monroe. The district has initiated planning for the modernization of existing facilities and the development of career technical education (CTE) facilities. These plans are being prepared for submission to the Office of Public School Construction (OPSC) to seek approval and potential funding through the recently passed state bond.

Recommendations for Recovery

1. The district should implement a schedule for the regular review and update of BP 7110. This ensures the policy remains current, relevant, and compliant with evolving legal and regulatory requirements, as well as best practices. BP 7110, Facilities Master Plan, will play a critical role in guiding the district's success and maintains its effectiveness to ensure alignment with current standards.
2. The district should conduct a comprehensive review, evaluation, and update of its FMP and continue to monitor and update as conditions change, projects are completed and actions are approved.
3. The district should continue to execute the FMP to include consistent tracking of maintenance and modernization projects, with the flexibility to revise the plan as needed to reflect updated conditions or priorities.
4. To ensure ongoing transparency and keep educational partners informed, the district should continue to regularly track and communicate detailed facility project plans and progress to staff and the community.
5. The district should continue with its strategic approach to fund its facility needs. This includes the coordinated and exhaustive use of all available funding, encompassing routine restricted maintenance, deferred maintenance allocations, general obligation bond proceeds, and LAWA grant funds, as well as the active pursuit of supplemental funding opportunities.
6. The district must continue to pursue all available state funding related to facilities. This requires maintaining modernization eligibility and preparing comprehensive modernization and CTE facility plans for timely submission. In anticipation of additional state bond funding approvals of the district's state funding applications, the district should prioritize maintaining modernization eligibility and completing modernization and CTE facility plans to facilitate timely funding applications.

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
July 2025 Rating:	7



3.3 Facilities Improvement and Modernization

Legal Standard

All relocatable buildings in use meet statutory requirements. (EC 17292)

Findings

1. The district provided a summary statement that identified the following in regard to the portables inventory: No new purchases or lease agreements of portables/relocatable buildings from July 2023 through December 2024; four district owned portables were relocated from Kelso Elementary school to Old Warren Lane site (currently housing Animo City of Champions); and two portable buildings at Worthington site were demolished in December 2024.
2. The district's relocatable/portable classrooms records for relocatable buildings are largely complete, with the exception of recent changes and additions to the relocatable building inventory that are not yet reflected in these records. This discrepancy poses some risk to keeping accurate space utilization tracking, maintenance planning, and future facility development. A systematic process is required to ensure timely updates to the relocatable/portable classrooms records following the moving/placement of new relocatable buildings.
3. The district maintains site maps detailing building layouts for each school. However, these maps do not reflect recent portable building modifications and lack critical information including the year of construction approval, previous DSA certification and the lack of identification number for each portable structure. This omission will compromise the accuracy of facilities documentation and affects regulatory compliance.
4. Architectural services are effectively supporting the district in securing DSA approvals for relocatable buildings and delivering comprehensive, up-to-date site plans. This ongoing support has demonstrably improved the district's effectiveness in obtaining necessary certifications for relocatable and portable structures.

Recommendations for Recovery

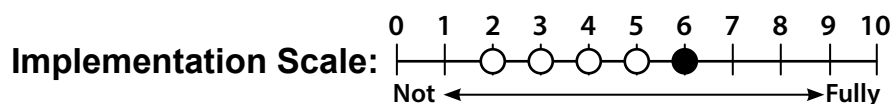
1. The district must continue prioritizing the continuous maintenance and systematic updating of a comprehensive and accurate inventory of all relocatable buildings, including age, condition, DSA identification numbers, and maintenance history. This practice should be conducted regularly by the Facilities Planning and Construction Services Department and is essential for effective facilities management, accurate resource allocation, and informed long-term planning, preventing unexpected maintenance costs and ensuring regulatory compliance.
2. The district should continue to maintain its engagement with architectural services to ensure timely DSA approvals, project closeouts, and certifications for all relocatable buildings. All new site plans provided by architectural services should be comprehensive,

clearly delineating each building, and include individual DSA certification identification numbers and construction years for all relocatable structures. In addition, the district should consider placing DSA approvals numbers and years built/placed on school site facility plans for quick reference.

3. The district should continue to prioritize the ongoing evaluation of the necessity and utilization of all lower life-span relocatable/portable facilities and continue to promptly remove those deemed unnecessary or unfit.
4. The district should control the utilization of leased relocatable buildings to instances of critical need and limit their deployment to a maximum duration of 59 months. Leased facilities should be subject to rigorous tracking and timely reporting to district administration, enabling their discontinuation and the implementation of alternative solutions.
5. For identified long-term facility needs, the district should continue to assess the feasibility of using manufactured structures on concrete foundations. These solutions offer accelerated construction/installation timelines and reduced capital expenditures compared to conventional stucco/stud construction, while providing a projected lifespan exceeding 50 years and lower ongoing maintenance costs than relocatable alternatives.

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
July 2025 Rating:	6



3.9 Facilities Improvement and Modernization

Professional Standard

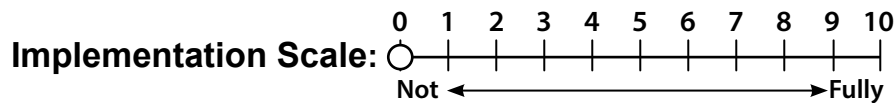
The LEA manages and annually reviews its five-year deferred maintenance plan and verifies that expenditures made during the year are included in the plan.

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
July 2025 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 added to its leadership in facilities management in 2022 by appointing a deputy chief facilities planning and construction officer to work closely with the deputy chief maintenance and operations officer, ensuring collaboration between key areas of facilities oversight. These titles were changed to executive director, construction and facilities and executive director, maintenance, operations and transportation in January 2025. This leadership structure should bring pivotal support to the district's commitment to delivering safe, functional, and well-maintained facilities that meet the needs of its community.
2. The executive director, construction and facilities played a leadership role in managing the district's FMP. This position took over the planning, coordination, organization, direction, supervision, and management of key initiatives related to new construction, modernization, remodeling, and reconstruction of facilities across the district. In addition to these responsibilities, the officer provides strategic input for the preparation of districtwide capital project budgets. The executive director's coordination efforts with district staff, commercial realtors, financial consultants, and other educational partners have supported district decision-makers in navigating complex issues such as district rightsizing or school closures.
3. To address the lack of internal staff with specialized expertise in facilities management, the district continues to engage facilities consultants to support the executive directors.

Recommendations for Recovery

1. The district should continue to prioritize the retention of key management positions to provide professional leadership in addressing the district's facilities' needs. Consistency in these positions helps ensure continued oversight of facility-related projects, fosters collaboration with state and local agencies, and upholds high standards of compliance with regulations.
2. The district should prioritize the establishment of permanent, trained staff to support its key leadership. Building a dedicated team of skilled professionals ensures continuity, efficiency, and long-term stability in managing the district's facilities projects and operational needs. Investing in a well-trained support team also reduces dependency on external consultants, fostering greater independence and cost-effectiveness over time.
3. The district should implement a comprehensive succession planning strategy for all facility leadership positions to safeguard critical institutional knowledge in the event

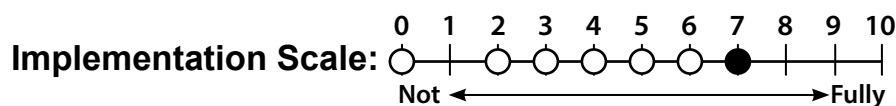
of staff retirement(s) or departures. This is essential for ensuring continuity in the management and execution of the district's facilities projects and operations.

4. The district should remain committed to seeking comprehensive training programs to support staff members who are involved in the oversight of facility projects. These initiatives should focus on enhancing staff expertise in areas such as project planning, construction management, compliance with state regulations, and effective communication with stakeholders. Investing in staff training, the district will reduce reliance on contracted support where it is deemed beneficial and appropriate.
5. The district should actively pursue ongoing education and practical experience in selecting professional services for facilities projects. Organizations such as the CASBO and the CASH provide valuable resources, training, and industry best practices that can enhance the district's ability to identify and engage the most qualified professional service providers.

In addition to leveraging these organizations, the district should seek collaboration and "job-alike" assistance from other school districts with similar facility needs. By learning from their experiences and insights, the district can better understand the challenges, opportunities, and proven strategies for hiring and managing professional services.

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
July 2025 Rating:	7



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 construction projects are managed by the CBO, executive director, construction and facilities, executive director, maintenance, operations and transportation, and executive director fiscal services. Together, this team forms a comprehensive leadership structure that combines the expertise in facilities management, operational efficiency, and fiscal responsibility to deliver high-quality, cost-effective construction projects that meet the district's long-term goals.
2. Maintaining stability in facilities leadership is crucial for the district's operational effectiveness and the successful execution of capital projects. Consistent leadership ensures continuity in a strategic direction, fosters strong relationships with educational partners, and preserves valuable institutional knowledge necessary for effective facilities management and construction oversight. The retention of experienced leaders minimizes disruptions, promotes efficient resource allocation, and supports long-term planning for the district's infrastructure needs.
3. The district now benefits from knowledgeable and experienced leadership within its Facilities Planning and Construction Services Department, addressing previous gaps in expertise. This leadership team has significantly improved the district's capacity to manage and oversee its facilities-related projects effectively.
4. The district continues to engage the Cordoba Corporation to provide specialized support for its construction management needs. The partnership with Cordoba Corporation has been ensuring access to advanced expertise and additional resources to enhance the planning, execution, and completion of complex construction projects. This collaboration has reinforced the district's commitment to delivering high-quality facilities that meet the operational and educational requirements of the community. By combining internal leadership with external support, the district maintains a comprehensive approach to facilities management, optimizing both efficiency and effectiveness in achieving its infrastructure goals.
5. The district maintains diligent financial management by separately accounting for bond, LAWA, and state-funded projects. This practice ensures that each project is distinctly identified, allowing for precise tracking, detailed reporting, and heightened accountability. By segregating funding sources, the district continues to provide transparency and compliance with financial regulations.
6. The district remains committed to financial transparency and accountability by ensuring that all facility expenditures undergo an independent audit. These audits encompass

expenditures related to bond funds, LAWA funds, and state-funded projects, in full compliance with regulatory requirements. By conducting independent audits, the district verifies that all financial activities align with approved budgets and funding guidelines.

7. The district is preparing for significant school improvement projects as funding is available. Identifying and pursuing available funding opportunities will be critical to supporting these initiatives, as will securing the necessary professional services and support staff to execute plans effectively.
8. Optimizing school facilities requires a comprehensive approach that considers both the educational environment and the long-term maintenance and upkeep of the infrastructure. Ensuring that facilities support effective teaching and learning while remaining functional and sustainable over time is essential for success. Maintenance and operations staff appear to have limited input during the design phase of new projects. This lack of involvement can lead to challenges in the post-construction phase, as critical insights on maintenance requirements and operational efficiency are often overlooked. To address this, it is crucial to include maintenance and operations staff as active participants in the planning and design process. Their expertise ensures that facilities are designed with practical, sustainable, and cost-effective maintenance strategies in mind.

Recommendations for Recovery

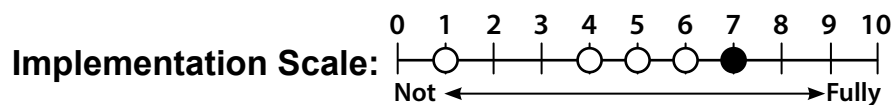
1. The district should continue to maintain staffing and organizational structure with clear leadership roles and lines of authority to effectively manage facilities and related projects. This structure should also include dedicated support positions responsible for tasks such as purchasing and bidding procedures, budget management, project fund accounting, record maintenance, approval of change orders, agency reporting, and multilevel communication.
2. The district should maintain leadership positions with individuals who possess extensive knowledge, relevant expertise, and proven experience in their respective areas of responsibility. These roles are critical to providing effective leadership and oversight of the district's facilities and operational needs.
3. The district should continue efforts of hiring or developing additional facilities support staff to sustain and enhance the progress of its school facilities program. By building a well-trained internal team, the district can reduce its reliance on contracted support while fostering greater autonomy and long-term efficiency.
4. The district should continue using consultants as necessary until the capacity of staff increases appropriately to effectively manage facilities. Consultants may also be required for specialized projects and to optimize funding applications for tasks that occur infrequently, making it impractical to develop in-house expertise.
5. The district should continue to maintain separate accounting for bond, LAWA, and state-funded projects to ensure clear identification, precise reporting, and comprehensive accountability for each individual project. This approach allows for enhanced

transparency in tracking expenditures, progress, and outcomes associated with different funding sources. Separately managing these financial streams, the district can effectively monitor compliance with funding regulations and ensure that resources are allocated appropriately to their intended purposes.

6. The district should continue to commission independent audits of facility expenditures, encompassing bond, LAWA, and state-funded projects, as mandated.
7. The district should integrate maintenance and operations staff into the design support during the project development process. Each stage of the design should be reviewed to address maintenance and operational requirements. Final plan approval should include input and review from maintenance and operations leadership, as well as school administrators, to ensure all perspectives are considered.

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
July 2025 Rating:	7



4.2 Construction of Projects

Professional Standard

The LEA maintains appropriate project records and drawings.

Findings

1. The district does not have a file retention process and procedures handbook to provide guidance.
2. In October 2024, the district contracted with EcoVantage Reprographics to scan all as-built facilities plans of district-owned properties. EcoVantage Reprographics completed the scanning of hard-copy drawings and created a scanned archive for the district in December 2024. Selected members of district staff have been provided with access to these files, which are now all stored in a cloud-based drive.
3. The district has created and implemented an electronic records retention cloud drive to securely store and manage records for all previous construction projects of all its district-owned properties. This cloud-based system provides a centralized repository for documents, ensuring easy access, enhanced organization, and improved efficiency in records management. However, upon review, the new cloud-based drive's records storage did not include bid documents and construction contracts. In addition, the new storage did not include information that discussed records backup or specified whether the storage is sufficiently protected from potential fire or water damage.
4. The district shared a link to the new cloud-based records storage drive, accompanied by a directory outlining the records held and their respective locations. This system is designed to simplify record retrieval and confirm the existence of required archived construction documents.
5. The district has not outlined a plan for incorporating the modified electronic drawings from new projects completed into the new cloud-based records retention system. However, staff have indicated that these practices will continue with new construction documents, with recent records and drawings delivered and archived in electronic format.

Recommendations for Recovery

1. The district should develop and implement a comprehensive processes and procedures handbook for its file retention library. This handbook should establish clear policies for records retention and outline the roles and responsibilities of maintenance staff to ensure consistency and accountability in managing district records. As a best practice, the handbook should include a structured framework for organizing and maintaining records, specifying retention periods, and detailing procedures for secure storage, retrieval, and disposal of documents. It should also emphasize the importance of regulatory compliance and confidentiality, ensuring that all records are managed in accordance with applicable laws and standards. Additionally, the district should incorporate a process for routinely

evaluating the effectiveness of the records retention procedures and the implementation of the handbook. Regular reviews and updates will help adapt to evolving needs, improve efficiency, and address any challenges in maintaining the integrity of the file retention system.

2. The district has established a new cloud-based archive for facilities and construction records and documents, and it should continue to ensure these records are maintained in a well-developed organized manner. Current implementation processes, including consistent labeling, should be continued. Older records, such as plans, specifications, contract documents, and materials specifications, should be permanently retained and stored indefinitely. Any available hard copies of these documents should also be preserved to ensure long-term accessibility and reliability.
3. The district should ensure that records are securely stored and protected against potential destruction. Backup systems or electronic files should be implemented to prevent loss of data. Additional storage systems may be necessary, preferably alongside other permanent district records, to maintain accessibility and long-term preservation.
4. The district administration should collaborate with Facilities, Construction, and Maintenance and Operations leadership to develop a process for managing in-house changes to district facilities. This process should ensure both departments maintain the accuracy of drawings for future construction projects. Additionally, the new electronic storage system for construction drawings must prioritize accuracy and involve both departments in its upkeep. Legal counsel should also be consulted to identify documents required for permanent records retention. Under no circumstances should documents be purged without thorough evaluation and approval from legal counsel. This ensures compliance, accountability, and the long-term integrity of district records.
5. The district should establish a system to ensure that project architects and contractors submit all required documents for each project in an electronic format approved by the district. This requirement should be incorporated into the general conditions of future construction contracts.

During construction, contractors must provide updated marked-up as-built drawings—plans revised with notes and edits reflecting actual construction details if they differ from the original design. Monthly payments to contractors should be withheld if current as-built drawings are not submitted, reviewed and approved by the state inspector. When a construction management firm is used as the delivery method, the firm should be held responsible for ensuring the completeness and accuracy of the documentation.

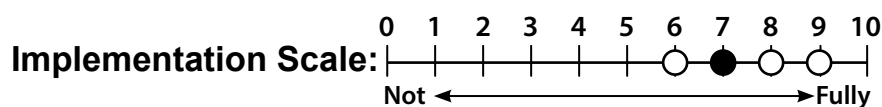
Final payments to architects and contractors should be contingent on the receipt and verification of all necessary records, including as-built drawings, to ensure compliance and proper archival for district use.

6. The district should conduct an annual evaluation of its document retention processes, including the performance of electronic storage software. Regular updates to software and saved files may be necessary to ensure that facility and project records remain secure, accessible, and easily readable.

7. District project staff should routinely capture photographs of all concealed work, such as underground utilities and piping, before walls or other structures are enclosed. These images should be systematically added to the new cloud-based records retention library. This ensures future access for work crews and contractors during maintenance, modernization, or new construction projects, enhancing efficiency and accuracy in project execution.
8. With the implementation of the new cloud-based records retention system, the district should ensure the protection of original paper documents. These originals must remain on-site and should only be handled by district-approved and bonded contractors. Contractors should use copies of necessary documents to complete their assigned projects, avoiding direct access to the originals. Additionally, the district should consider adopting a policy that limits the release of records to electronic copies for added security and convenience.
9. The district should provide a paper printer capable of producing scaled electronic scalable file copies for field use. Maintenance staff can annotate and sketch up on these copies, with all updates documented and integrated into the existing records.

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
July 2025 Rating:	7



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. The Los Angeles County Office of Education (LACOE) conducted three district facilities inspections required under the Williams Act between September 2024 and December 2024 using the Facility Inspection Tool (FIT). The three sites inspected were Crozier Middle School and Kelso and Oak Street elementary schools. The sites were rated either “exemplary” or “good repair” according to the reports, with all three 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. The district budgeted \$6,855,600 in the RRMA for the 2024-25 fiscal year, that included allocations for staff, repairs, parts and contracted services. This amount exceeded the required contribution of \$5,749,222.
3. During the recent reporting period, the district has made significant progress in reducing excess facility capacity. A resolution was passed to close five schools at the conclusion of the 2024-25 school year, which will bring the district needed capacity more in line with the student enrollment.
4. Based on the closing of the five schools, the district's Maintenance, Operations and Transportation Department staffing levels will more closely align to the facilities and grounds that need to be maintained.
5. 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. Principals reported that the closed work orders that were still needed were resubmitted and had since been addressed. Principals noted that work orders were being addressed in a timelier manner and follow-up was required only occasionally.
6. The district has the equipment and supplies needed and available to effectively maintain and clean the sites. During the 2025 site visits, custodial closets were inspected, and the sites had adequate tools and equipment to do minor maintenance work as well as the needed custodial equipment to maintain the school sites. High-pressure washers were purchased and distributed throughout the district.
7. The custodial reporting structure has changed to a shared supervision between the site principals and the executive director, maintenance, operations and transportation

and custodial supervisor. This reporting structure allows the site administrators to give direction daily on immediate site needs and priorities. The executive director, maintenance, operations and transportation provides direction and feedback on standards and processes to site custodians.

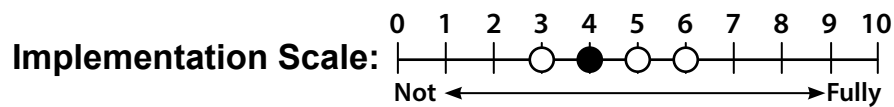
8. FCMAT's field visits concluded that overall restrooms were not routinely inspected. Many restrooms were in disrepair and were not stocked with paper and soap products. Additionally, several soap dispensers were missing. See Standard 1.8 for information on restroom cleanliness.

Recommendations for Recovery

1. The district should continue to ensure facilities inspections are conducted as required by the Williams case 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 continue to adequately fund its Facilities, Maintenance, Operations and Transportation Department budget to continue meeting 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 newly purchased pressure washers, to ensure that equipment is available as needed.
5. The district should require frequent daily inspections of all restroom facilities to ensure they are accessible, stocked, and in proper working order.
6. The district should encourage all principals to regularly provide feedback and accountability to custodians and the executive director, maintenance, operations and transportation and the custodial supervisor. The Custodial Handbook should be the basis for feedback. The new reporting structure will allow for more thorough evaluations and constructive feedback, which can be 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
July 2025 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

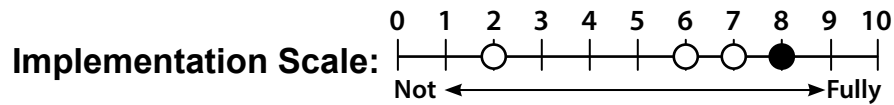
1. The district's 2024-25 annual adopted budget included a total RRMA budget of \$6,855,600, which exceeds the amount required under EC 17070.75.
2. The CBO indicated that at the end of the 2023-24 fiscal year, the RRMA was not fully expended. The district had budgeted \$5,545,733 and expended \$5,223,259.95, leaving a remaining unexpended budget balance of \$322,473.05. However, the CBO reported that based on spending patterns, the RRMA will be fully expended for the 2024-25 fiscal year.
3. The executive director, maintenance, operations and transportation 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 continue to have significant facility maintenance needs.
5. As of February 2025, approximately 33% 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 5210, 5630, 5810, and 5890, which indicated a negative budget. This appears to be a pattern from the previous two years. This is an indication that expenditures are allowed in excess of the object budget and that the budget is not actively managed.
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 executive director, maintenance, operations and transportation has completed this plan and has implemented previous recommendations to provide details of specific projects per site. This type of information ensures continuity of information and transfer of knowledge to other staff members.
7. Although 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 has implemented a thorough written preventive maintenance plan and is attempting to address issues in a preventive and more proactive way.

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 and should consider funding to match the district's maintenance needs. Additionally, accurate funding estimates should be used when projecting needed budget allocations.
2. The district should regularly review, update and implement 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. Deferred maintenance project lists should include items such as roofs, pavement, underground utilities, boilers, HVAC units, and electrical systems.
3. The district should be proactive and address projects identified in the Deferred Maintenance Plan.
4. The district should routinely 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.
5. The Facilities, Maintenance, Operations and Transportation Department should transfer the written preventive maintenance plan to the PMDirect module of SchoolDude to support preventive and deferred maintenance needs.

Standard Fully 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
July 2025 Rating:	8



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.
5. Interviews with district administration indicated that the district had begun to track water utilities in an ad hoc spreadsheet. The goal of this tracking was to look for anomalies that may indicate potential leaks and/or excessive, inefficient use. The district has invested a significant amount of time in beginning this process. It has identified all water meters and accounts associated with each site.

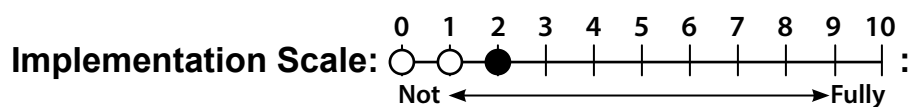
Recommendations for Recovery

1. The district should review and update BP and AR 3511 as needed to ensure they are current and applicable.
2. The district should assess the capability of its existing but unused EMS and consider its repair or replacement to 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 use analysis every five years or as significant technological advances occur 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. As utility costs continue to increase, 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 occupancy sensors, lighting retrofits, and more efficient HVAC equipment as opportunities arise.
7. The district should expand tracking of utilities to include electrical as well as water usage. Almost all energy providers will offer downloadable use and cost spreadsheets, which the district can use to begin looking for anomalies in energy usage and opportunities to save energy and money.

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
July 2025 Rating:	2



6.4 Facilities Maintenance and Operations

Professional Standard

To safeguard items from loss, the LEA keeps adequate maintenance records and reports, including a complete inventory of supplies, materials, tools and equipment. All employees who are required to perform custodial, maintenance or grounds work on LEA sites are provided with adequate supplies, equipment and training to perform maintenance tasks in a timely and professional manner.

Findings

1. The district keeps adequate maintenance records and has inventoried all the tools, materials, supplies and equipment that are stored at the maintenance and operations/central warehouse facility. The district continues to improve the maintenance and operations/central warehouse facility organization. Unused or antiquated equipment is regularly removed or discarded through the surplus property process.
2. Employees who perform custodial, maintenance, or groundskeeping work have access to 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.
3. Most schools maintain some custodial supplies on site, but they do not keep an inventory of the site-maintained supplies.
4. The district reinstated the custodial supervisor position in summer 2023. Interviews with site custodians indicated the custodial supervisor implemented districtwide mandatory training for all custodians at this time. Site visits in 2025 and a review of documents indicated that custodial trainings continue.
5. Most sites have identified secured areas for the storage of custodial supplies and equipment to allow the custodians to safeguard yet quickly assess needed tools and supplies.
6. During site visits, staff reported that the custodial reporting structure had changed to shared supervision by the site principals and executive director, maintenance, operations and transportation. This reporting structure will allow for the executive director, maintenance, operations and transportation and custodial supervisor to provide direction and feedback to site custodians.
7. Site principals have indicated that the custodial supervisor is readily available to support in training and providing schedules for site custodians. Sample schedules were provided to FCMAT with clear expectations and a timeline of responsibilities throughout the day.

Recommendations for Recovery

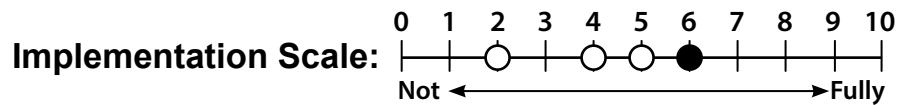
1. The district should continue to maintain and keep current a computerized inventory system for all maintenance, operations and transportation supplies, tools, and equipment.

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 maintain a site inventory of custodial and maintenance supplies and equipment to support timely access to essential items.
4. The executive director, maintenance, operations and transportation and/or designee should continue to 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.
5. The district should develop standards for the equipment and supplies 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 executive director, maintenance, operations and transportation and/or designee. An inventory list should be maintained in each custodial closet.
6. 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.
7. 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 effective and efficient techniques.
8. The district should implement action and accountability plans to improve custodial 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
July 2025 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 adopted 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. While the department historically had constant changes in staffing, there have been no staffing changes since the last review.
3. During site visits, staff reported that the custodial reporting structure had changed to shared supervision by the site principals and the executive director, maintenance, operations and transportation and custodial supervisor. This reporting structure is a significant change from the prior reporting period and will allow for the executive director, maintenance, operations and transportation and custodial supervisor to provide supportive direction and feedback to site custodians. At the time of FCMAT's visit, annual evaluations had not taken place under this new reporting structure; however, the site principals were clearly able to articulate their role in the evaluation process.
4. The executive director, maintenance, operations and transportation 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 roles. This span of control helps the effectiveness of the department and is necessary to support the executive director, maintenance, operations and transportation.
5. The district has placed a significant importance on evaluating all employees. All full-time employees and those not on an extended leave received evaluations in the 2023-24 fiscal year.
6. All supervisory employees had received training on evaluation methods and reviewed evaluation forms.

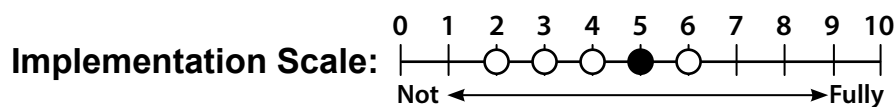
Recommendations for Recovery

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 Planning and Construction Services 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 evaluating 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 ensure that the executive director, maintenance, operations and transportation and custodial supervisor support the completion of annual custodial evaluations in collaboration with the site principals. The executive director, maintenance, operations and transportation and custodial supervisor 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 executive director, maintenance, operations and transportation 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
July 2025 Rating:	5



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 2024-25 organizational chart for the Facilities, Maintenance, Operations, and Transportation Department. At the time of FCMAT's visit, the chart accurately reflected current 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. Staff reported that the custodial reporting structure has changed to a shared supervision by the site principals and the executive director, maintenance, operations and transportation and custodial supervisor. This reporting structure will allow for the executive director, maintenance, operations and transportation and custodial supervisor to provide direction and feedback to site custodians. This is a significant change from the prior reporting period when all custodians reported directly to the site administrators, all custodial supervision was the responsibility of site principals, and the executive director, maintenance, operations and transportation and custodial supervisor were consulted on an as-needed basis. This resulted in significant discrepancies in standards and accountability throughout the district.
5. Site principals have indicated that the custodial supervisor is readily available to support in training and providing schedules for site custodians. Sample schedules were provided to FCMAT with clear expectations and a detailed timeline of responsibilities throughout the day.

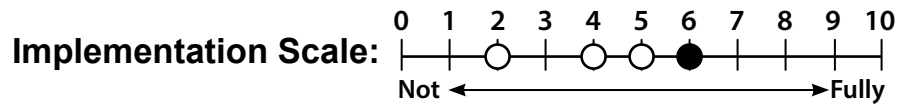
6. During site visits, FCMAT observed custodial schedules that were posted under the previous evaluation model. The schedules were not consistent and the executive director, maintenance, operations and transportation and custodial supervisor indicated that all sites would be provided updated schedules by the end of this fiscal year.
7. The district provided FCMAT with the 2024-25 Maintenance and Groundskeeping Handbook. District administration completed the implementation of this handbook as indicated in the previous reporting period. 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 their approval and/or a revision date and 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. The district should finalize detailed custodial schedules for all sites similar to the samples provided for Oak Street, Centinela, Kelso and Frank D. Parent elementary schools. Custodian schedules should outline normal tasks describing each facet of the task and assigning an allotted time to each task. Additionally, these schedules should be written so substitute custodians will be able to follow them with limited instruction. Custodial schedules should be reviewed regularly to ensure a reasonable and equitable distribution of the custodial workload.
5. The district has finalized development of its Maintenance and Groundskeeping Handbook. This district should continue to use this handbook in performance evaluations for employees in the Maintenance and Grounds departments.

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
July 2025 Rating:	6



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 Deferred Maintenance 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 executive director, maintenance, operations and transportation has developed this plan and has implemented previous recommendations to provide details of specific projects per site. This type of information ensures 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.
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. Most principals reported that closed work orders that were still needed were resubmitted and had been addressed. Principals noted that work orders were being addressed in a timely manner and follow-up was required only occasionally. The work order system had approximately 367 work orders open or pending through January 10, 2025.
5. 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 reported 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 does not use this module to proactively generate work orders for recurring maintenance tasks before they become areas of need.
8. The executive director, maintenance, operations and transportation continues to identify and address longstanding needs at the sites and throughout the district. The district provided FCMAT with the document titled “Work Order Search Results” showing preventative maintenance work orders since December 2023. The document was 90 pages long and did not break down the details of the projects but they included items that addressed a variety of health and safety issues including termite fumigation, flooring replacement, and fire alarm upgrades.
9. The district has implemented a thorough written preventive maintenance plan and is attempting to address issues in a preventive and proactive way.

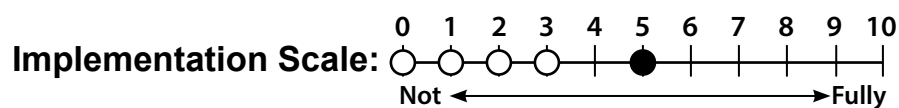
Recommendations for Recovery

1. The district should regularly review and update its five-year Deferred Maintenance Plan. The plan should contain allocations for the district’s 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 active school site, with details of proposed work to be done along with budget allocations. The preventive maintenance plan should be reviewed and updated annually and include budget allocations sufficient to support the plan.
2. The district should establish a system of evaluating the need to repair or replace infrastructure equipment based on future use, 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 and prioritization procedures should be established and communicated to maintenance staff and site administrators. After work orders are completed, they should be electronically signed by the employee performing the work and the site principal, as well as reviewed by the department head for issue resolution, timeliness, and efficiency.
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 Facilities, Maintenance, Operations and Transportation Department should transition from the written preventive maintenance plan to using the PMDirect module of SchoolDude to support preventive and deferred maintenance needs. Work orders should be regularly reviewed and analyzed to identify recurring needs, and these needs should be incorporated into proactive maintenance planning.

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
July 2025 Rating:	5



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. The district provided evidence of a thorough inventory list of all district property that had been recorded through June 30, 2023. This included items such as computers, furniture, kitchen equipment, reproduction equipment and other similar items. This was done in conjunction with a request from the district's auditor to reconcile district assets. All items on the list were assigned an asset ID. The Maintenance, Operations and Transportation (MOT) warehouse maintains separate records of their tools and equipment, which it has updated during the current year.
2. The district has implemented a thorough written preventive maintenance plan and is attempting to address issues in a preventive way and not reactively.
3. The district has subscribed to the preventive maintenance module, PMDirect, in the SchoolDude program but does not use this module to proactively generate work orders for recurring facility or equipment maintenance tasks before they become areas of need.
4. On September 13, 2024, the district released a request for proposal (RFP) for Facilities Master Planning Services. Elements of the RFP include updating its facility inventory that would be part of the plan.

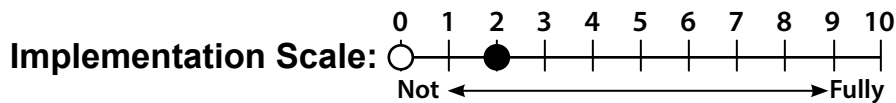
Recommendations for Recovery

1. 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.
2. The district should ensure that it develops and then annually updates a detailed inventory of its 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.

3. 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.
4. The Facilities, Maintenance, Operations and Transportation Department should transition the written preventive maintenance plan to the use of the PMDirect module of SchoolDude to support preventive and deferred maintenance needs.

Standard Partially Implemented

July 2013 Rating:	0
July 2014 Rating:	0
July 2015 Rating:	0
July 2016 Rating:	0
July 2017 Rating:	2
July 2018 Rating:	2
July 2019 Rating:	2
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
July 2025 Rating:	2



6.9 Facilities Maintenance and Operations

Professional Standard

The LEA has a documented process for prioritizing and assigning routine repair work orders. The LEA has a work order system that tracks all maintenance requests, the employee assigned, dates of completion, labor hours and the cost of materials.

Findings

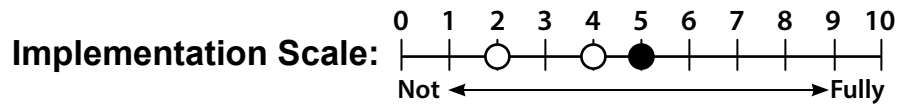
1. In October 2016, the Facilities, Maintenance, Operations and Transportation Department began using SchoolDude as the district's system for maintenance and repair work orders.
2. The district has provided training for the use of SchoolDude to principals, vice principals, office managers, and maintenance staff.
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 executive director, maintenance, operations and transportation 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. Site principals indicated that updates with details about assigned work orders are not regularly completed. Principals also indicated they do not consistently 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 executive director, maintenance, operations and transportation routinely makes site visits, and there is effective communication on work order status.
6. Principals reported an increase in performance by the Maintenance Department and 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 indicated these tasks regularly divert them from scheduled work. Interviews and site visits 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. See Standard 6.7 for information related to work orders.

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 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 manage 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 as well as 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 and to hold staff accountable for their completion.
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 and lead to greater closure of work requested, understanding of work demands, and client satisfaction.
5. The district should develop and implement policies and procedures that help manage needs and expectations such as work order priority and estimated completion time as part of the feedback to school sites.

Standard Partially Implemented

July 2013 Rating:	2
July 2014 Rating:	2
July 2015 Rating:	4
July 2016 Rating:	4
July 2017 Rating:	5
July 2018 Rating:	5
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
July 2025 Rating:	5



7.2 Instructional Program Issues

Legal Standard

The LEA has developed and maintains a plan to ensure the equality and equity of all of its school site facilities. (EC 35293)

Findings

1. 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 developed 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 composed 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). An 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. See Standard 6.1 for information related to facilities inspections required under the Williams Act.
5. Throughout the years, the district has continued to suffer from a loss of enrollment and changing leadership in key decision-making positions. Until recently, this has resulted in frequently 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. Leadership has stabilized over the last few years and signs of continuity in projects and planning are emerging.

6. 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.
7. On September 13, 2024, the district released an RFP for Facilities Master Planning Services. Included in the scope of services, section 1.6 was titled “Facilities Equity Study. Analyze and compare teaching and support between the school sites.” This RFP also includes the development of a “Conditions (Needs) Assessment.”

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.

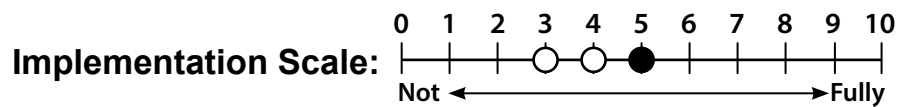
When updating the Facilities Master Plan, include among other requirements, the following:

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.

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 its respective School Accountability Report Card (SARC) to ensure that facility deficiencies are identified.
5. The district should complete the Facilities Master Planning document and use it as a long-term facility planning tool 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
July 2025 Rating:	5



7.4 Instructional Program Issues

Professional Standard

The LEA's grounds are appropriately landscaped and maintained to enhance an educational environment.

Findings

1. BP 3517-Facilities Inspection was adopted on August 20, 2014 and was last reviewed September 13, 2023. This policy includes the inspection of the grounds of each school campus.
2. Oversight of the grounds teams has been assigned to the operations manager, and a team approach to groundskeeping duties has been implemented in which teams are assigned specific areas and sites 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 2024-25 fiscal year.
3. 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.
4. During site visits, FCMAT observed the groundskeeping crew following the schedule provided. All principals could articulate the day and time of the week when the landscaping team are expected on site and understand how schedules are changed when interruptions such as holidays, weather or emergencies occur.
5. Principals continue to indicate increased satisfaction as compared to previous years with the grounds/landscaping conditions at their sites. FCMAT observed a significant improvement in site conditions specific to grounds and landscaping conditions.
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. This has been a longstanding conflict for a number of years. As a result, many of these weeds are left untouched. FCMAT observed mixed conditions at many sites. Interior portions of the campuses continue to have weed-abatement issues.
7. The district provides adequate tools and equipment to support the grounds crews. New mowers, blowers, and other equipment were acquired and implemented to improve efficiency and satisfaction of workers and clients.
8. 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.

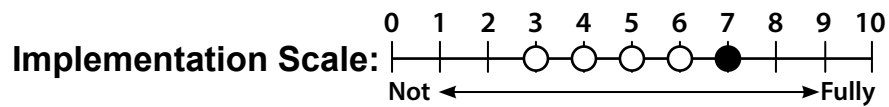
9. The district has finalized the development of its Maintenance and Groundskeeping Handbook. The district should continue to use this handbook in performance evaluations for employees in the Maintenance and Grounds departments.

Recommendations for Recovery

1. The district should regularly review and update board policies that support the educational environment and establish district standards for grounds, landscaping and maintenance.
2. 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.
3. The district should continue site walk-throughs and address any needs identified.
4. The district should continue to delineate responsibilities of groundskeeping crew and site staff to ensure all site grounds are adequately maintained and to support staff accountability. The district should clearly identify who is responsible for the items identified in Finding 6 above and outline that responsibility in the Maintenance and Groundskeeping Handbook.
5. The district should continue to supply necessary equipment and tools to support proper grounds maintenance in a safe and efficient manner. Groundskeeping equipment should be clearly identified, specifically assigned, and securing methods implemented to safeguard it from loss.
6. 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.
7. 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.
8. The district should continue to use the Maintenance and Groundskeeping Handbook to clearly articulate expectations and hold employees accountable to those standards in performance evaluations in these two departments.
9. The district should update specific sections in the handbook for groundskeeping to 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
July 2025 Rating:	7



8.2 Community Use of Facilities

Professional Standard

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

Findings

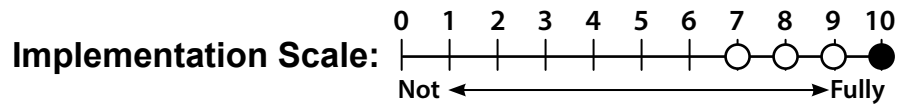
1. The district revised BP and AR 1330 regarding the community use of facilities in October 2023.
2. In 2023 the district implemented a new internet based system for requesting the use of district facilities for community use called Facilitron, which allows the public to request district school facilities online. The system allows potential users to view, reserve, and pay for the use of district facilities through a Facilitron link on the district website. The system is monitored and managed primarily by the operations manager, who also schedules all staffing generated by the facility use requests. The district maintains a record of all facility use requests and authorizations.
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 complete and sign the district’s Facilities Use Application, as well as item 4 indicating the user will need to provide a certificate of insurance.
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 the availability of its facilities 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. The district is planning to relocate its district administrative office to the old Warren Lane School and to repurpose the existing district office into a YMCA facility.
7. The district is developing new soccer fields at Warren Lane Elementary for use by both the students and the community.
8. Since the last review by FCMAT, the district modified its Facility Use Agreement on the Facilitron webpage and eliminated paragraph 9, which disallowed the use of parking on school playgrounds. This matches the district’s current practice of allowing the Inglewood Educational Foundation to use the asphalt playground areas at Kelso Elementary and Morningside High School for commercial parking operations.

Recommendations for Recovery

1. The district should continue to 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 use the Facilitron system for requesting the community use of school facilities and continue to train district staff in its use.
3. The district should continue to 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.
4. The district should continue to facilitate and promote community use of facilities and continue to make information available on the district website, and through the Facilitron-based 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 excessive 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 continue to work with the community to repurpose and use its surplus and excess facilities for community uses.
7. The district should continue to develop school sites with consideration for potential community uses.
8. The district should continue to review and modify its Facilities Use Application as needed so it accurately reflects the community uses the district will allow in its facilities.

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
July 2025 Rating:	10



9.1 Communication

Professional Standard

The LEA fully apprises students, staff and community of the condition of its facilities and its plans to remedy any substandard conditions. The LEA provides access to its facilities staff, standards and plans.

Findings

1. Under the About Us tab of the district website, there is a link to another page titled IUSD Construction Projects. On the IUSD Construction Projects webpage, there is a section titled Measure I Update, as well as links to webpages with updates on construction projects at five school sites. The district also maintains the IUSD Progress Report tab in the About Us section of the website as well as a link to the report under the County Administrator Office tab, but the latest report is from February 2022.
2. The district publishes a monthly newsletter titled Facilities At-A-Glance that is available on the district website. The newsletter is published in both English and Spanish and contains the latest information on district facilities projects. 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 on the status of its facilities including updates on construction projects.
4. The county administrator and CBO have been making frequent public presentations on the status of facilities and maintenance projects at regular advisory board meetings, local Rotary and Lions Club meetings, special town hall meetings, Parent Teacher Association meetings, and the Asset Management Committee meetings. The CBO has also implemented weekly staff meetings within the Business Department, which include a regular discussion of the status of facilities projects.
5. The executive director, construction and facilities made a presentation titled Bond Measure Projects Update to the CBOC in November 2024. A CBOC Financial Report on the use of Measure GG and Measure I bond funds was also presented at the same meeting in compliance with its revised committee bylaws adopted in 2020. The district held four CBOC meetings of its combined Measure I and Measure GG committee during this review period. The meeting agendas and minutes are posted on the district website, as well as annual audit information, but the district has not posted any meeting minutes since January 2024. The CBOC meeting minutes on the district website continue to be absent of any detail about what information was presented to the committee, 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.

6. The district has a standing item on its regular monthly school board meeting agenda titled Measure GG, I, and Facilities where information is presented regarding the status of facilities projects and approvals are made for contractual agreements and change orders.
7. The most recent 2023-24 SARC information is posted on the district website, which includes the sections titled School Facility Good Repair Status, and Deficiencies and Repairs. These sections outline the results of the districtwide site facilities reviews for 2023-24. This report identifies the school facility's conditions status using ratings of exemplary, good, fair or poor condition.
8. According to the district website, under the Facilities, Maintenance, Operations, and Transportation department tab, the district is soliciting applications for its recently approved Facilities Advisory Committee. A stated goal of the committee is to "build awareness and mutual understanding of the state of the district's facilities" with the public, and that the committee "shall serve strictly in an advisory capacity" regarding district facility needs.
9. The district has used the services of outside vendors to increase its level of communications with the public regarding the status of school facilities in the district.

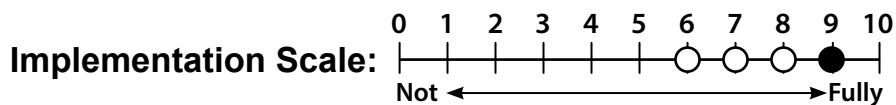
Recommendations for Recovery

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 the information contained on this page at least once per year and update any corresponding school links for accuracy and timeliness, so they are easily accessible to the public.
2. The district should continue to regularly publish the Facilities At-A-Glance newsletter on its Construction Projects webpage to ensure the content is accessible and to provide information to the public regarding the status of projects in the district.
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 county administrator and 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 update its website to include the minutes and agendas of the CBOC from the past year and 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 website, the district should consider providing links to them in the minutes posted on the district website.

6. The district should continue to have a standing board item on their regular monthly school board meeting agenda that pertains specifically to facilities to keep the county administrator/advisory board and the public informed of the status of district facilities projects.
7. The district should continue to publish its most recent SARC forms, which include current facility conditions, on its website each year.
8. The district should use its future Facilities Advisory Committee as another opportunity for providing information to the public regarding its facility needs and conditions.
9. The district should continue to use the services of outside vendors and consultants to help communicate on the status of school facilities as needed.

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
July 2025 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

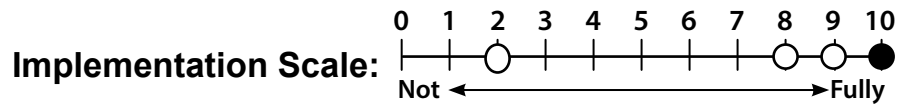
1. BP 7160-Charter School Facilities supports the access of charter school students to safe and adequate facilities and was adopted August 20, 2014. Under this board policy, the district is required to make facilities available to eligible charter schools in accordance with law. These facilities are 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 and preparing 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 conducting active fiscal oversight and auditing of the activities of charter schools authorized by the district; however, it does not provide the charter schools with any written acknowledgment of its findings or results of its fiscal reviews.
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. There were no new charter school facilities requests during the period under review. One charter school leasing district facilities will be leaving in June, as its lease is expiring and was not extended.

Recommendations for Recovery

1. The district should consider updating 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. Although not required by law, the district should provide the charter schools with written documentation, which indicates they have reviewed the fiscal and educational status of the charter at least once per year and note any concerns or recommendations they may have.
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
July 2025 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. During interviews, the Facilities, Maintenance, Operations and Transportation Department staff members were all aware of the purchasing practices and limits put in place by the district. It is apparent that staff have been trained to these procedures.
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 2024-25 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. Staff explained that a management level person typically approves any purchase by a staff member. This information was consistent through all interviews; however, it was not documented in a policy or procedure.
5. Interviews indicated that some purchasing practices had been modified in an attempt to prevent theft. Maintenance vehicles had reportedly been burglarized while parked at certain hardware stores. To prevent this, a limited group of maintenance staff members are now allowed to visit those vendors in their work vehicles but are careful not to carry tools and equipment during these visits. In most instances, Maintenance Department members must seek preapproval of parts and then a supervisor will coordinate or make the purchase.
6. In a review of purchase orders, district documentation and the website, the district appears to comply with internal policies and California Education Code provisions. The district has taken steps to reinforce procurement procedures, as evidenced by increased adherence to board approval requirements and budget allocations. The district has shown a commitment to ongoing staff training in financial procedures, helping to reduce errors and maintain compliance.

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 California Department of Education. Effective January 1, 2025, the bid threshold was increased to \$114,800. 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 and its access readily available as a resource. If the purchasing webpage is to remain this resource, it should be up to date to reflect the current processes and financial software. 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
July 2025 Rating:	5

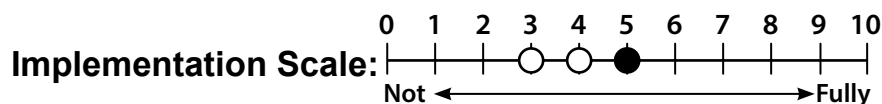


Table of Facilities Management Ratings

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	July 2025 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 560, 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	9
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	8
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	8
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	8
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	8
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	9

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	July 2025 Rating
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	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	8
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	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	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	6
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	4
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	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	July 2025 Rating
3.3	LEGAL STANDARD – FACILITIES IMPROVEMENT AND MODERNIZATION All relocatable buildings in use meet statutory requirements. (EC 17292)	2	2	3	3	3	3	3	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	3	4	4	5	6
									Omitted per SB 98, Section 102 due to COVID-19 pandemic.	N/A	N/A	N/A	N/A	N/A
									Omitted per SB 98, Section 102 due to COVID-19 pandemic.					
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	N/A
									Omitted per SB 98, Section 102 due to COVID-19 pandemic.					
									Omitted per SB 98, Section 102 due to COVID-19 pandemic.					
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	7
									Omitted per SB 98, Section 102 due to COVID-19 pandemic.					
									Omitted per SB 98, Section 102 due to COVID-19 pandemic.					
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	7
									Omitted per SB 98, Section 102 due to COVID-19 pandemic.					
									Omitted per SB 98, Section 102 due to COVID-19 pandemic.					
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	7
									Omitted per SB 98, Section 102 due to COVID-19 pandemic.					
									Omitted per SB 98, Section 102 due to COVID-19 pandemic.					
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	4
									Omitted per SB 98, Section 102 due to COVID-19 pandemic.					
									Omitted per SB 98, Section 102 due to COVID-19 pandemic.					
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	8
									Omitted per SB 98, Section 102 due to COVID-19 pandemic.					
									Omitted per SB 98, Section 102 due to COVID-19 pandemic.					

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	July 2025 Rating
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	2
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
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	5
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
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	5

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	July 2025 Rating
	0	0	0	0	2	2	2	Omitted per SB 98, Section 102 due to COVID-19 pandemic.	2	2	0	0	2
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.													
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	5
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	5
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	7
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	10
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	9

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	July 2025 Rating
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	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	5
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	6.65

Glossary of Acronyms

ACRONYM	DEFINITION
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
ATSI	Additional Targeted Support and Improvement
AVID	Advancement Via Individual Determination
BB	Board Bylaw
BEST	Business Enhancement System Transformation
BP	Board Policy
CAASPP	California Assessment of Student Performance and Progress
Cal/OSHA	California Division of Occupational Safety and Health
CALPADS	California Longitudinal Pupil Achievement Data System
CalPERS	California Public Employees' Retirement System
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
CCI	College/Career Indicator
CCR	California Code of Regulations
CDE	California Department of Education
CEP	Community Eligibility Provision
CFR	Code of Federal Regulations
CIM	Compliance and Improvement Monitoring
CKLA	Core Knowledge Language Arts
Col	Cycle of Inquiry
COLA	Cost-of-living adjustment
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
CSPCSA	California School Personnel Commissioners Association
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
CWA	Child welfare and attendance

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
DMV	Department of Motor Vehicle
DTAC	District Technology Advisory Committee
DSA	Division of the State Architect
EC	Education Code
ECF	Emergency Connectivity Fund
ECHS	Early College High School
EDD	Employment Development Department
EdTech	Educational Technology
EL	English Learner
ELA	English/Language Arts
ELD	English Language Development
ELL	English Language Learner
ELOP	Expanded Learning Opportunities Program
ELPAC	English Language Proficiency Assessments for California
EMS	Emergency Management System
EOY	End of Year
ESEA	Elementary and Secondary Education Act
ESSA	Every Student Succeeds Act
ESSER	Elementary and Secondary School Emergency Relief
FAC	Facilities Advisory Committee
FADA	Funded Average Daily Attendance
FCA	Facility Condition Assessment
FCMAT	Fiscal Crisis and Management Assistance Team
FIT	Facilities Inspection Tool
FMP	Facilities Master Plan
FSP	Fiscal Stabilization Plan
FTE	Full-Time Equivalents
GASB	Governmental Accounting Standards Board
GBps	Gigabytes Per Second
GC	Government Code
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
ICHS	Inglewood Continuation High School
IDEA	Individuals with Disabilities Education Act
IEP	Individualized Education Program
IIPP	Injury and Illness Prevention Program

ILT	Instructional Leadership Team
IMA	Inglewood Management Association
IRS	Internal Revenue Service
ISP	Internet Service Provider
IT	Information Technology
ITA	Inglewood Teachers Association
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
LED	Light-emitting diode
LRE	Least Restrictive Environment
MFA	Multi-factor authentication
MOE	Maintenance of effort
MOT	Maintenance, Operations and Transportation
MOU	Memorandum of Understanding
MPLH	Meals per labor hour
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
PARS	Public Agency Retirement System
PBIS	Positive Behavior Interventions and Supports
PCC	Public Contract Code
PIN	Personal Identification Number
PIP	Performance Improvement Plan
PK	Pre-kindergarten
PKS	Particular kind of services
PLC	Professional Learning Community
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
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
SEMA	Special Education Maintenance of Effort
SIS	Student Information System
SMAA	School-based Medi-Cal Administrative Activities
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
SSO	Single sign-on
SSPSS	School Site Program Support Specialist
SST	Student Study Team
SWDs	Students with Disabilities
Teamsters	Teamsters Local 911
TK	Transitional Kindergarten
TOSA	Teacher on Special Assignment
TSI	Targeted Support and Improvement
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
VoIP	Voice-over internet protocol
WAN	Wide Area Network